

# Taxation Statistics 2009–10

## Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
a. Agriculture, forestry & fishing	01110 Nursery Production (Under Cover)	a. 50,000 to less than 100,000	0.61	0.73
		b. 100,000 to less than 300,000	0.88	0.81
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.85	0.75
		e. 1,000,000 to less than 5,000,000	0.78	0.79
		Total	0.81	0.84
	01120 Nursery Production (Outdoors)	a. 50,000 to less than 100,000	1.19	0.78
		b. 100,000 to less than 300,000	0.81	0.83
		c. 300,000 to less than 500,000	0.78	0.82
		d. 500,000 to less than 1,000,000	0.72	0.76
		e. 1,000,000 to less than 5,000,000	0.83	0.84
		f. 5,000,000 or more	0.75	0.75
		Total	0.85	0.83
	01130 Turf Growing	a. 50,000 to less than 100,000	1.24	0.80
		b. 100,000 to less than 300,000	0.83	0.81
		c. 300,000 to less than 500,000	0.96	0.84
		d. 500,000 to less than 1,000,000	0.70	0.74
		e. 1,000,000 to less than 5,000,000	0.84	0.81
		f. 5,000,000 or more	0.86	0.87
		Total	0.86	0.82
	01140 Floriculture Production (Under Cover)	b. 100,000 to less than 300,000	0.73	0.69
		c. 300,000 to less than 500,000	0.87	0.83
		d. 500,000 to less than 1,000,000	0.75	0.75
		e. 1,000,000 to less than 5,000,000	0.85	0.80
		Total	0.79	0.80
	01150 Floriculture Production (Outdoors)	a. 50,000 to less than 100,000	0.94	0.74
		b. 100,000 to less than 300,000	0.75	0.71
		c. 300,000 to less than 500,000	0.84	0.64
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.92	0.92
		Total	0.85	0.81
	01210 Mushroom Growing	b. 100,000 to less than 300,000	1.02	0.84
		c. 300,000 to less than 500,000	1.07	0.86
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.96	1.00
		f. 5,000,000 or more	0.88	0.90
		Total	0.93	0.97
	01220 Vegetable Growing (Under Cover)	a. 50,000 to less than 100,000	1.20	1.04
		b. 100,000 to less than 300,000	1.08	0.88
		c. 300,000 to less than 500,000	0.80	0.85
		d. 500,000 to less than 1,000,000	0.68	0.57
		e. 1,000,000 to less than 5,000,000	0.83	0.87

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.90	0.87
	01230 Vegetable Growing (Outdoors)	a. 50,000 to less than 100,000	1.24	0.74
		b. 100,000 to less than 300,000	0.99	0.91
		c. 300,000 to less than 500,000	0.91	0.92
		d. 500,000 to less than 1,000,000	0.89	0.82
		e. 1,000,000 to less than 5,000,000	0.94	0.92
		f. 5,000,000 or more	0.92	0.95
		Total	0.96	0.90
	01310 Grape Growing	a. 50,000 to less than 100,000	1.34	0.91
		b. 100,000 to less than 300,000	1.07	0.89
		c. 300,000 to less than 500,000	0.91	0.77
		d. 500,000 to less than 1,000,000	0.97	0.85
		e. 1,000,000 to less than 5,000,000	0.99	0.86
		f. 5,000,000 or more	0.77	0.80
		Total	1.04	0.85
	01330 Berry Fruit Growing	a. 50,000 to less than 100,000	1.35	1.20
		b. 100,000 to less than 300,000	1.32	0.89
		d. 500,000 to less than 1,000,000	0.89	0.91
		e. 1,000,000 to less than 5,000,000	0.90	0.92
		f. 5,000,000 or more	1.01	1.00
		Total	1.02	0.94
	01340 Apple and Pear Growing	a. 50,000 to less than 100,000	1.10	0.74
		b. 100,000 to less than 300,000	1.13	1.00
		c. 300,000 to less than 500,000	0.93	0.96
		d. 500,000 to less than 1,000,000	0.99	0.92
		e. 1,000,000 to less than 5,000,000	0.95	0.89
		f. 5,000,000 or more	0.83	0.91
		Total	0.99	0.93
	01350 Stone Fruit Growing	a. 50,000 to less than 100,000	0.67	0.66
		b. 100,000 to less than 300,000	1.23	0.83
		c. 300,000 to less than 500,000	0.91	0.87
		d. 500,000 to less than 1,000,000	0.95	0.85
		e. 1,000,000 to less than 5,000,000	0.82	0.80
		Total	0.95	0.84
	01360 Citrus Fruit Growing	a. 50,000 to less than 100,000	1.23	0.29
		b. 100,000 to less than 300,000	1.35	0.96
		c. 300,000 to less than 500,000	0.82	0.79
		d. 500,000 to less than 1,000,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	0.85	0.85
		Total	1.01	0.89
	01370 Olive Growing	b. 100,000 to less than 300,000	1.43	1.17
		Total	1.35	0.99

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
			Mean	
	01390 Other Fruit and Tree Nut Growing	a. 50,000 to less than 100,000	1.65	1.34
		b. 100,000 to less than 300,000	0.95	0.83
		c. 300,000 to less than 500,000	1.21	0.92
		d. 500,000 to less than 1,000,000	1.13	0.88
		e. 1,000,000 to less than 5,000,000	0.90	0.85
		f. 5,000,000 or more	1.05	0.92
		Total	1.10	0.91
	01410 Sheep Farming (Specialised)	a. 50,000 to less than 100,000	1.15	0.79
		b. 100,000 to less than 300,000	0.86	0.72
		c. 300,000 to less than 500,000	0.85	0.76
		d. 500,000 to less than 1,000,000	0.75	0.74
		e. 1,000,000 to less than 5,000,000	0.82	0.80
		f. 5,000,000 or more	0.59	0.29
		Total	0.88	0.76
	01420 Beef Cattle Farming (Specialised)	a. 50,000 to less than 100,000	1.10	0.83
		b. 100,000 to less than 300,000	1.00	0.82
		c. 300,000 to less than 500,000	1.11	0.83
		d. 500,000 to less than 1,000,000	1.11	0.85
		e. 1,000,000 to less than 5,000,000	0.88	0.85
		f. 5,000,000 or more	0.90	0.98
		Total	1.03	0.85
	01430 Beef Cattle Feedlots (Specialised)	e. 1,000,000 to less than 5,000,000	0.93	0.99
		f. 5,000,000 or more	1.02	0.99
		Total	0.86	0.96
	01440 Sheep-Beef Cattle Farming	a. 50,000 to less than 100,000	1.07	0.81
		b. 100,000 to less than 300,000	0.83	0.75
		c. 300,000 to less than 500,000	1.01	0.86
		d. 500,000 to less than 1,000,000	0.86	0.78
		e. 1,000,000 to less than 5,000,000	0.94	0.82
		f. 5,000,000 or more	0.81	0.84
		Total	0.91	0.82
	01450 Grain-Sheep or Grain-Beef Cattle Farming	a. 50,000 to less than 100,000	1.06	0.77
		b. 100,000 to less than 300,000	0.95	0.86
		c. 300,000 to less than 500,000	0.87	0.83
		d. 500,000 to less than 1,000,000	0.91	0.83
		e. 1,000,000 to less than 5,000,000	0.86	0.85
		f. 5,000,000 or more	0.78	0.82
		Total	0.92	0.85
	01460 Rice Growing	a. 50,000 to less than 100,000	1.39	1.27
		Total	1.19	0.89
	01490 Other Grain Growing	a. 50,000 to less than 100,000	3.22	0.82
		b. 100,000 to less than 300,000	0.91	0.75

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			All	Median
		c. 300,000 to less than 500,000	0.81	0.78
		d. 500,000 to less than 1,000,000	0.85	0.81
		e. 1,000,000 to less than 5,000,000	0.85	0.77
		f. 5,000,000 or more	0.98	0.98
		Total	1.06	0.81
	01510 Sugar Cane Growing	a. 50,000 to less than 100,000	0.96	0.78
		b. 100,000 to less than 300,000	0.73	0.70
		c. 300,000 to less than 500,000	0.70	0.63
		d. 500,000 to less than 1,000,000	0.67	0.65
		e. 1,000,000 to less than 5,000,000	0.67	0.68
		Total	0.72	0.69
	01520 Cotton Growing	a. 50,000 to less than 100,000	0.69	0.40
		b. 100,000 to less than 300,000	0.87	0.81
		c. 300,000 to less than 500,000	1.17	0.93
		d. 500,000 to less than 1,000,000	1.03	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.78
		f. 5,000,000 or more	0.78	0.70
		Total	0.90	0.84
	01590 Other Crop Growing n.e.c.	a. 50,000 to less than 100,000	1.05	0.68
		b. 100,000 to less than 300,000	0.85	0.81
		c. 300,000 to less than 500,000	0.78	0.75
		d. 500,000 to less than 1,000,000	1.05	0.94
		e. 1,000,000 to less than 5,000,000	1.00	0.90
		Total	0.92	0.82
	01600 Dairy Cattle Farming	a. 50,000 to less than 100,000	0.89	0.75
		b. 100,000 to less than 300,000	0.85	0.83
		c. 300,000 to less than 500,000	0.85	0.85
		d. 500,000 to less than 1,000,000	0.83	0.83
		e. 1,000,000 to less than 5,000,000	0.87	0.90
		f. 5,000,000 or more	0.88	0.87
		Total	0.86	0.86
	01710 Poultry Farming (Meat)	a. 50,000 to less than 100,000	0.56	0.55
		b. 100,000 to less than 300,000	0.83	0.65
		c. 300,000 to less than 500,000	0.69	0.68
		d. 500,000 to less than 1,000,000	0.74	0.70
		e. 1,000,000 to less than 5,000,000	1.03	0.75
		f. 5,000,000 or more	0.79	0.76
		Total	0.79	0.70
	01720 Poultry Farming (Eggs)	b. 100,000 to less than 300,000	1.03	0.91
		c. 300,000 to less than 500,000	0.99	0.62
		d. 500,000 to less than 1,000,000	0.82	0.94
		e. 1,000,000 to less than 5,000,000	0.92	0.94

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			All	Median
		f. 5,000,000 or more	0.89	0.90
		Total	0.92	0.93
	01800 Deer Farming	Total	0.78	0.49
	01910 Horse Farming	a. 50,000 to less than 100,000	1.50	1.11
		b. 100,000 to less than 300,000	1.46	1.01
		c. 300,000 to less than 500,000	1.39	0.91
		d. 500,000 to less than 1,000,000	1.16	0.87
		e. 1,000,000 to less than 5,000,000	1.12	0.92
		f. 5,000,000 or more	1.42	0.98
		Total	1.35	0.98
	01920 Pig Farming	a. 50,000 to less than 100,000	0.97	0.80
		b. 100,000 to less than 300,000	1.18	0.90
		c. 300,000 to less than 500,000	0.62	0.56
		d. 500,000 to less than 1,000,000	0.85	0.88
		e. 1,000,000 to less than 5,000,000	0.80	0.80
		f. 5,000,000 or more	0.85	0.82
		Total	0.87	0.83
	01930 Beekeeping	a. 50,000 to less than 100,000	0.73	0.72
		b. 100,000 to less than 300,000	1.08	0.94
		c. 300,000 to less than 500,000	0.74	0.77
		d. 500,000 to less than 1,000,000	0.85	0.80
		Total	0.89	0.87
	01990 Other Livestock Farming n.e.c.	a. 50,000 to less than 100,000	0.92	0.70
		b. 100,000 to less than 300,000	0.98	0.83
		c. 300,000 to less than 500,000	0.71	0.65
		d. 500,000 to less than 1,000,000	1.13	0.81
		e. 1,000,000 to less than 5,000,000	0.80	0.72
		Total	0.96	0.81
	02011 Oyster Farming	a. 50,000 to less than 100,000	1.14	0.90
		b. 100,000 to less than 300,000	1.15	0.91
		c. 300,000 to less than 500,000	0.74	0.76
		d. 500,000 to less than 1,000,000	1.05	0.92
		e. 1,000,000 to less than 5,000,000	0.76	0.72
		f. 5,000,000 or more	0.61	0.75
		Total	0.98	0.85
	02019 Offshore Longline and Rack Aquaculture n.e.c.	b. 100,000 to less than 300,000	1.65	0.59
		e. 1,000,000 to less than 5,000,000	1.16	1.01
		Total	1.11	0.83
	02031 Lobster Farming or Breeding	Total	0.57	0.57
	02039 Other Onshore Aquaculture	a. 50,000 to less than 100,000	5.22	1.20
		b. 100,000 to less than 300,000	1.17	0.81
		c. 300,000 to less than 500,000	1.29	0.93

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			All	Median
		d. 500,000 to less than 1,000,000	0.99	0.92
		e. 1,000,000 to less than 5,000,000	0.86	0.87
		f. 5,000,000 or more	0.98	0.87
		Total	1.48	0.92
	03010 Forestry	a. 50,000 to less than 100,000	1.42	0.78
		b. 100,000 to less than 300,000	0.97	0.82
		c. 300,000 to less than 500,000	2.27	0.74
		d. 500,000 to less than 1,000,000	0.82	0.81
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	1.12	0.89
		Total	1.18	0.81
	03020 Logging	a. 50,000 to less than 100,000	0.98	0.77
		b. 100,000 to less than 300,000	0.82	0.82
		c. 300,000 to less than 500,000	0.81	0.77
		d. 500,000 to less than 1,000,000	0.75	0.74
		e. 1,000,000 to less than 5,000,000	0.78	0.77
		f. 5,000,000 or more	0.76	0.77
		Total	0.81	0.78
	04111 Rock Lobster Fishing	a. 50,000 to less than 100,000	1.09	0.63
		b. 100,000 to less than 300,000	0.57	0.49
		c. 300,000 to less than 500,000	0.67	0.73
		d. 500,000 to less than 1,000,000	0.73	0.75
		e. 1,000,000 to less than 5,000,000	0.64	0.62
		f. 5,000,000 or more	0.79	0.95
		Total	0.70	0.69
	04112 Crab Potting	Total	1.07	0.82
	04120 Prawn Fishing	a. 50,000 to less than 100,000	0.79	0.43
		b. 100,000 to less than 300,000	1.19	0.83
		c. 300,000 to less than 500,000	0.82	0.83
		d. 500,000 to less than 1,000,000	0.88	0.86
		e. 1,000,000 to less than 5,000,000	0.83	0.90
		Total	0.93	0.84
	04130 Line Fishing	a. 50,000 to less than 100,000	0.63	0.51
		b. 100,000 to less than 300,000	0.74	0.68
		c. 300,000 to less than 500,000	0.88	0.85
		d. 500,000 to less than 1,000,000	0.85	0.91
		e. 1,000,000 to less than 5,000,000	1.02	0.93
		Total	0.83	0.84
	04140 Fish Trawling, Seining and Netting	a. 50,000 to less than 100,000	0.76	0.59
		b. 100,000 to less than 300,000	1.11	0.79
		c. 300,000 to less than 500,000	0.81	0.76
		d. 500,000 to less than 1,000,000	0.90	0.89

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			All	Median
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		Total	0.91	0.83
	04191 Abalone Fishing	a. 50,000 to less than 100,000	0.68	0.75
		b. 100,000 to less than 300,000	0.80	0.65
		c. 300,000 to less than 500,000	0.76	0.59
		d. 500,000 to less than 1,000,000	0.69	0.67
		e. 1,000,000 to less than 5,000,000	0.64	0.61
		Total	0.74	0.67
	04192 Marine Fishing n.e.c.	a. 50,000 to less than 100,000	1.71	0.94
		c. 300,000 to less than 500,000	0.72	0.72
		d. 500,000 to less than 1,000,000	0.74	0.70
		Total	0.96	0.79
	04199 Other Fishing n.e.c.	b. 100,000 to less than 300,000	0.68	0.53
		d. 500,000 to less than 1,000,000	0.64	0.40
		Total	0.74	0.74
	04200 Hunting and Trapping	a. 50,000 to less than 100,000	0.83	0.83
		b. 100,000 to less than 300,000	0.95	0.91
		c. 300,000 to less than 500,000	0.60	0.56
		Total	0.81	0.79
	05100 Forestry Support Services	a. 50,000 to less than 100,000	1.01	0.66
		b. 100,000 to less than 300,000	1.01	0.77
		c. 300,000 to less than 500,000	0.67	0.71
		d. 500,000 to less than 1,000,000	0.84	0.73
		e. 1,000,000 to less than 5,000,000	0.75	0.75
		f. 5,000,000 or more	0.84	0.81
		Total	0.88	0.75
	05210 Cotton Ginning	f. 5,000,000 or more	0.80	0.75
		Total	1.14	0.91
	05220 Shearing Services	a. 50,000 to less than 100,000	0.94	0.75
		b. 100,000 to less than 300,000	0.85	0.83
		c. 300,000 to less than 500,000	0.88	0.82
		d. 500,000 to less than 1,000,000	0.81	0.81
		e. 1,000,000 to less than 5,000,000	0.80	0.79
		Total	0.85	0.82
	05290 Other Agriculture and Fishing Support Services	a. 50,000 to less than 100,000	0.80	0.75
		b. 100,000 to less than 300,000	0.74	0.72
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.74	0.76
		e. 1,000,000 to less than 5,000,000	0.79	0.84
		f. 5,000,000 or more	0.91	0.94
		Total	0.77	0.78
b.Mining	06000 Coal Mining	a. 50,000 to less than 100,000	3.62	0.92

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			Mean	Median
		b. 100,000 to less than 300,000	68.39	0.73
		c. 300,000 to less than 500,000	55.10	0.75
		d. 500,000 to less than 1,000,000	81.80	0.87
		e. 1,000,000 to less than 5,000,000	29.22	0.90
		f. 5,000,000 or more	5.37	0.68
		Total	27.76	0.78
	07000 Oil and Gas Extraction	a. 50,000 to less than 100,000	11.24	0.96
		b. 100,000 to less than 300,000	7.57	0.76
		c. 300,000 to less than 500,000	57.34	0.79
		d. 500,000 to less than 1,000,000	92.38	0.73
		e. 1,000,000 to less than 5,000,000	18.40	0.80
		f. 5,000,000 or more	1.40	0.61
		Total	21.19	0.79
	08010 Iron Ore Mining	a. 50,000 to less than 100,000	4.16	1.51
		b. 100,000 to less than 300,000	16.19	1.07
		f. 5,000,000 or more	2.96	0.55
		Total	19.43	0.91
	08020 Bauxite Mining	Total	7.47	0.36
	08030 Copper Ore Mining	f. 5,000,000 or more	0.54	0.31
		Total	5.87	0.96
	08040 Gold Ore Mining	a. 50,000 to less than 100,000	50.01	4.80
		b. 100,000 to less than 300,000	29.39	1.98
		c. 300,000 to less than 500,000	5.28	0.81
		d. 500,000 to less than 1,000,000	3.04	1.01
		e. 1,000,000 to less than 5,000,000	4.19	1.05
		f. 5,000,000 or more	2.20	0.89
		Total	16.20	1.09
	08050 Mineral Sand Mining	a. 50,000 to less than 100,000	9.69	0.89
		c. 300,000 to less than 500,000	3.77	0.76
		e. 1,000,000 to less than 5,000,000	0.70	0.69
		f. 5,000,000 or more	1.89	0.70
		Total	11.13	0.76
	08060 Nickel Ore Mining	f. 5,000,000 or more	0.65	0.61
		Total	21.97	0.87
	08070 Silver-Lead-Zinc Ore Mining	f. 5,000,000 or more	0.76	0.72
		Total	2.30	0.96
	08090 Other Metal Ore Mining	a. 50,000 to less than 100,000	19.67	7.23
		b. 100,000 to less than 300,000	5.13	2.49
		d. 500,000 to less than 1,000,000	3.00	0.91
		e. 1,000,000 to less than 5,000,000	5.82	2.30
		f. 5,000,000 or more	3.37	0.79
		Total	7.06	1.67



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	09110 Gravel and Sand Quarrying	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	Mean 0.71 0.72 0.70 0.82 0.74 0.78 0.75	0.60 0.77 0.48 0.81 0.73 0.78 0.77
	09190 Other Construction Material Mining	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.97 0.78 0.74 0.83 0.81 0.77 0.81	0.84 0.74 0.72 0.80 0.80 0.80 0.80
	09901 Diamond Mining	Total	16.76	0.88
	09902 Opal Mining	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 Total	0.58 0.70 0.88	0.46 0.81 0.70
	09903 Gemstone Mining (Except Opals and Diamonds)	Total	3.00	0.62
	09909 Other Non-Metallic Mineral Mining and Quarrying n.e.c.	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.49 1.85 0.72 0.80 1.32 1.29 1.24	0.29 0.60 0.81 0.73 0.78 0.80 0.76
	10111 Petroleum Exploration (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	81.03 19.70 5.26 8.50 3.73 2.77 16.13	3.53 0.99 0.83 0.85 0.89 0.72 0.93
	10112 Petroleum Exploration Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	6.95 4.11 0.77 10.07 5.15 1.12 4.34	0.58 0.79 0.51 0.48 0.79 0.89 0.69
	10121 Mineral Exploration (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000	29.76 15.05	16.66 4.69

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	6.65	2.61
		d. 500,000 to less than 1,000,000	5.63	2.68
		e. 1,000,000 to less than 5,000,000	10.10	2.19
		f. 5,000,000 or more	1.00	0.85
		Total	13.85	3.15
	10122 Mineral Exploration Services	a. 50,000 to less than 100,000	9.59	0.72
		b. 100,000 to less than 300,000	6.49	0.84
		c. 300,000 to less than 500,000	10.64	0.96
		d. 500,000 to less than 1,000,000	3.31	0.65
		e. 1,000,000 to less than 5,000,000	2.17	1.34
		f. 5,000,000 or more	1.20	0.87
		Total	5.67	0.87
	10900 Other Mining Support Services	a. 50,000 to less than 100,000	2.88	0.63
		b. 100,000 to less than 300,000	8.16	0.71
		c. 300,000 to less than 500,000	0.80	0.62
		d. 500,000 to less than 1,000,000	0.99	0.81
		e. 1,000,000 to less than 5,000,000	1.05	0.82
		f. 5,000,000 or more	0.91	0.81
		Total	3.00	0.76
c.Manufacturing	11110 Meat Processing	a. 50,000 to less than 100,000	1.44	1.08
		b. 100,000 to less than 300,000	0.97	0.99
		c. 300,000 to less than 500,000	0.98	0.95
		d. 500,000 to less than 1,000,000	0.87	0.93
		e. 1,000,000 to less than 5,000,000	0.93	0.95
		f. 5,000,000 or more	0.95	0.98
		Total	0.97	0.97
	11120 Poultry Processing	a. 50,000 to less than 100,000	0.66	0.85
		b. 100,000 to less than 300,000	0.88	0.91
		c. 300,000 to less than 500,000	1.03	0.81
		d. 500,000 to less than 1,000,000	0.66	0.75
		e. 1,000,000 to less than 5,000,000	0.95	0.98
		f. 5,000,000 or more	0.91	0.96
		Total	0.88	0.92
	11130 Cured Meat and Smallgoods Manufacturing	c. 300,000 to less than 500,000	1.05	0.96
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.79	0.90
		f. 5,000,000 or more	0.92	0.93
		Total	0.95	0.92
	11200 Seafood Processing	a. 50,000 to less than 100,000	2.27	0.61
		b. 100,000 to less than 300,000	0.95	0.90
		c. 300,000 to less than 500,000	1.08	0.98
		d. 500,000 to less than 1,000,000	0.87	0.92

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.90	0.90
		f. 5,000,000 or more	0.92	0.97
		Total	1.03	0.95
	11310 Milk and Cream Processing	e. 1,000,000 to less than 5,000,000	0.80	0.79
		f. 5,000,000 or more	0.90	0.92
		Total	1.06	0.91
	11320 Ice Cream Manufacturing	a. 50,000 to less than 100,000	0.99	0.78
		b. 100,000 to less than 300,000	0.91	0.86
		d. 500,000 to less than 1,000,000	0.83	0.78
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		Total	0.88	0.84
	11330 Cheese and Other Dairy Product Manufacturing	b. 100,000 to less than 300,000	2.42	0.86
		c. 300,000 to less than 500,000	0.96	0.94
		d. 500,000 to less than 1,000,000	0.74	0.78
		e. 1,000,000 to less than 5,000,000	0.87	0.91
		f. 5,000,000 or more	0.90	0.90
		Total	1.12	0.91
	11400 Fruit and Vegetable Processing	a. 50,000 to less than 100,000	2.32	1.06
		b. 100,000 to less than 300,000	1.18	0.92
		c. 300,000 to less than 500,000	0.71	0.71
		d. 500,000 to less than 1,000,000	0.87	0.89
		e. 1,000,000 to less than 5,000,000	0.85	0.89
		f. 5,000,000 or more	0.83	0.89
		Total	0.99	0.90
	11500 Oil and Fat Manufacturing	a. 50,000 to less than 100,000	0.75	0.51
		b. 100,000 to less than 300,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.68	0.76
		e. 1,000,000 to less than 5,000,000	0.86	0.80
		f. 5,000,000 or more	0.86	0.85
		Total	0.81	0.83
	11610 Grain Mill Product Manufacturing	b. 100,000 to less than 300,000	1.67	1.00
		e. 1,000,000 to less than 5,000,000	0.95	0.93
		f. 5,000,000 or more	0.93	0.88
		Total	1.06	0.93
	11620 Cereal, Pasta and Baking Mix Manufacturing	a. 50,000 to less than 100,000	0.62	0.51
		b. 100,000 to less than 300,000	0.92	0.70
		c. 300,000 to less than 500,000	0.89	0.82
		d. 500,000 to less than 1,000,000	0.90	0.92
		e. 1,000,000 to less than 5,000,000	0.81	0.90
		f. 5,000,000 or more	0.90	0.82
		Total	0.86	0.89
	11710 Bread Manufacturing (Factory based)	a. 50,000 to less than 100,000	0.70	0.51

**Taxation Statistics 2009–10**

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			All	Median
		b. 100,000 to less than 300,000	1.08	0.94
		c. 300,000 to less than 500,000	0.99	0.93
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.74	0.73
		Total	0.86	0.86
	11720 Cake and Pastry Manufacturing (Factory based)	a. 50,000 to less than 100,000	1.16	0.83
		b. 100,000 to less than 300,000	0.83	0.85
		c. 300,000 to less than 500,000	0.76	0.79
		d. 500,000 to less than 1,000,000	0.84	0.84
		e. 1,000,000 to less than 5,000,000	0.83	0.84
		f. 5,000,000 or more	0.76	0.82
		Total	0.84	0.84
	11730 Biscuit Manufacturing (Factory based)	b. 100,000 to less than 300,000	0.90	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.90
		Total	0.84	0.89
	11740 Bakery Product Manufacturing (Non-factory based)	a. 50,000 to less than 100,000	1.09	0.93
		b. 100,000 to less than 300,000	0.85	0.89
		c. 300,000 to less than 500,000	0.93	0.94
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.83	0.84
		f. 5,000,000 or more	0.87	0.92
		Total	0.88	0.88
	11810 Sugar Manufacturing	f. 5,000,000 or more	0.88	0.86
		Total	0.78	0.86
	11820 Confectionery Manufacturing	a. 50,000 to less than 100,000	0.93	0.76
		b. 100,000 to less than 300,000	0.81	0.76
		c. 300,000 to less than 500,000	1.02	0.91
		d. 500,000 to less than 1,000,000	1.12	0.84
		e. 1,000,000 to less than 5,000,000	0.89	0.85
		f. 5,000,000 or more	0.80	0.77
		Total	0.92	0.86
	11920 Prepared Animal and Bird Feed Manufacturing	a. 50,000 to less than 100,000	2.29	0.88
		b. 100,000 to less than 300,000	0.94	0.44
		c. 300,000 to less than 500,000	0.77	0.82
		d. 500,000 to less than 1,000,000	0.82	0.88
		e. 1,000,000 to less than 5,000,000	0.94	0.93
		f. 5,000,000 or more	0.89	0.90
		Total	1.00	0.90
	11990 Other Food Product Manufacturing n.e.c.	a. 50,000 to less than 100,000	5.43	0.77
		b. 100,000 to less than 300,000	1.13	0.97
		c. 300,000 to less than 500,000	0.83	0.82

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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			All	Median
		d. 500,000 to less than 1,000,000	0.83	0.92
		e. 1,000,000 to less than 5,000,000	0.90	0.91
		f. 5,000,000 or more	0.82	0.85
		Total	1.24	0.89
	12110 Soft Drink, Cordial and Syrup Manufacturing	a. 50,000 to less than 100,000	0.81	0.70
		b. 100,000 to less than 300,000	0.96	0.84
		c. 300,000 to less than 500,000	0.88	0.86
		d. 500,000 to less than 1,000,000	0.82	0.83
		e. 1,000,000 to less than 5,000,000	0.83	0.84
		f. 5,000,000 or more	0.76	0.81
		Total	0.85	0.84
	12120 Beer Manufacturing	b. 100,000 to less than 300,000	1.22	0.86
		c. 300,000 to less than 500,000	1.26	0.91
		d. 500,000 to less than 1,000,000	0.88	0.91
		e. 1,000,000 to less than 5,000,000	0.91	0.89
		Total	1.03	0.89
	12130 Spirit Manufacturing	b. 100,000 to less than 300,000	1.37	0.94
		Total	1.29	0.85
	12140 Wine and Other Alcoholic Beverage Manufacturing	a. 50,000 to less than 100,000	1.20	0.96
		b. 100,000 to less than 300,000	1.03	0.91
		c. 300,000 to less than 500,000	0.90	0.81
		d. 500,000 to less than 1,000,000	0.94	0.89
		e. 1,000,000 to less than 5,000,000	0.90	0.86
		f. 5,000,000 or more	0.78	0.78
		Total	0.95	0.88
	13110 Wool Scouring	Total	0.86	0.84
	13120 Natural Textile Manufacturing	b. 100,000 to less than 300,000	0.81	0.76
		Total	1.08	0.84
	13130 Synthetic Textile Manufacturing	b. 100,000 to less than 300,000	1.32	0.86
		d. 500,000 to less than 1,000,000	0.67	0.70
		f. 5,000,000 or more	0.91	0.89
		Total	0.94	0.89
	13200 Leather Tanning, Fur Dressing and Leather Product Manufacturing	a. 50,000 to less than 100,000	0.93	0.86
		b. 100,000 to less than 300,000	0.86	0.83
		c. 300,000 to less than 500,000	0.84	0.86
		d. 500,000 to less than 1,000,000	0.88	0.91
		e. 1,000,000 to less than 5,000,000	0.85	0.84
		f. 5,000,000 or more	0.89	0.87
		Total	0.87	0.87
	13310 Textile Floor Covering Manufacturing	b. 100,000 to less than 300,000	0.89	0.74
		c. 300,000 to less than 500,000	0.64	0.68
		e. 1,000,000 to less than 5,000,000	0.92	0.86

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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			All	Median
		f. 5,000,000 or more	0.81	0.81
		Total	0.80	0.81
	13320 Rope, Cordage and Twine Manufacturing	b. 100,000 to less than 300,000	0.70	0.57
		d. 500,000 to less than 1,000,000	0.92	0.86
		e. 1,000,000 to less than 5,000,000	0.87	0.84
		Total	0.82	0.83
	13330 Cut and Sewn Textile Product Manufacturing	a. 50,000 to less than 100,000	0.80	0.90
		b. 100,000 to less than 300,000	0.90	0.91
		c. 300,000 to less than 500,000	0.81	0.85
		d. 500,000 to less than 1,000,000	0.82	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.86
		f. 5,000,000 or more	0.85	0.82
		Total	0.83	0.86
	13340 Textile Finishing and Other Textile Product Manufacturing	a. 50,000 to less than 100,000	1.01	0.71
		b. 100,000 to less than 300,000	0.87	0.78
		c. 300,000 to less than 500,000	0.81	0.81
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.75	0.86
		Total	0.85	0.83
	13400 Knitted Product Manufacturing	b. 100,000 to less than 300,000	0.84	0.69
		c. 300,000 to less than 500,000	0.90	0.84
		d. 500,000 to less than 1,000,000	0.99	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.87	0.86
		Total	0.89	0.88
	13510 Clothing Manufacturing	a. 50,000 to less than 100,000	0.78	0.78
		b. 100,000 to less than 300,000	0.83	0.86
		c. 300,000 to less than 500,000	0.84	0.90
		d. 500,000 to less than 1,000,000	0.80	0.85
		e. 1,000,000 to less than 5,000,000	0.80	0.89
		f. 5,000,000 or more	0.83	0.85
		Total	0.81	0.87
	13520 Footwear Manufacturing	a. 50,000 to less than 100,000	1.03	0.96
		b. 100,000 to less than 300,000	0.72	0.81
		c. 300,000 to less than 500,000	0.94	0.88
		d. 500,000 to less than 1,000,000	0.83	0.74
		e. 1,000,000 to less than 5,000,000	0.82	0.79
		f. 5,000,000 or more	0.80	0.82
		Total	0.84	0.85
	14110 Log Sawmilling	a. 50,000 to less than 100,000	0.59	0.40
		b. 100,000 to less than 300,000	0.96	0.87

**Taxation Statistics 2009–10**

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			All	Median
		c. 300,000 to less than 500,000	0.98	0.85
		d. 500,000 to less than 1,000,000	0.80	0.81
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.97	0.88
		Total	0.88	0.84
	14120 Wood Chipping	e. 1,000,000 to less than 5,000,000	1.48	0.59
		f. 5,000,000 or more	0.90	0.96
		Total	0.96	0.77
	14130 Timber Resawing and Dressing	a. 50,000 to less than 100,000	0.84	0.54
		b. 100,000 to less than 300,000	1.42	0.86
		c. 300,000 to less than 500,000	0.78	0.75
		d. 500,000 to less than 1,000,000	0.77	0.83
		e. 1,000,000 to less than 5,000,000	0.84	0.90
		f. 5,000,000 or more	0.84	0.87
		Total	0.92	0.86
	14910 Prefabricated Wooden Building Manufacturing	b. 100,000 to less than 300,000	0.99	0.93
		d. 500,000 to less than 1,000,000	0.94	0.82
		e. 1,000,000 to less than 5,000,000	0.91	0.89
		f. 5,000,000 or more	0.89	0.90
		Total	0.90	0.91
	14920 Wooden Structural Fitting and Component Manufacturing	a. 50,000 to less than 100,000	0.79	0.86
		b. 100,000 to less than 300,000	0.84	0.88
		c. 300,000 to less than 500,000	0.88	0.89
		d. 500,000 to less than 1,000,000	0.86	0.89
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.86	0.88
		Total	0.86	0.88
	14930 Veneer and Plywood Manufacturing	f. 5,000,000 or more	0.94	0.89
		Total	0.91	0.89
	14940 Reconstituted Wood Product Manufacturing	b. 100,000 to less than 300,000	0.74	0.74
		c. 300,000 to less than 500,000	0.74	0.65
		d. 500,000 to less than 1,000,000	0.61	0.69
		e. 1,000,000 to less than 5,000,000	0.87	0.85
		f. 5,000,000 or more	0.74	0.75
		Total	0.78	0.79
	14990 Other Wood Product Manufacturing n.e.c.	a. 50,000 to less than 100,000	0.65	0.69
		b. 100,000 to less than 300,000	0.72	0.75
		c. 300,000 to less than 500,000	0.78	0.86
		d. 500,000 to less than 1,000,000	0.82	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.86
		f. 5,000,000 or more	0.84	0.83
		Total	0.79	0.84

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	15100 Pulp, Paper and Paperboard Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.66 0.67 0.85 0.76 0.92 0.87 0.82	0.76 0.63 0.86 0.89 0.90 0.87 0.86
	15210 Corrugated Paperboard and Paperboard Container Manufacturing	b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.71 0.93 0.76 0.84 0.83 0.81	0.70 0.91 0.83 0.88 0.87 0.88
	15220 Paper Bag Manufacturing	e. 1,000,000 to less than 5,000,000 Total	0.86 0.92	0.85 0.87
	15230 Paper Stationery Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.59 0.85 1.03 0.77 0.81 0.80 0.82	0.58 0.82 0.74 0.80 0.82 0.82 0.82
	15240 Sanitary Paper Product Manufacturing	e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.97 0.86 1.00	0.92 0.84 0.92
	15290 Other Converted Paper Product Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.61 0.80 0.74 1.15 0.86 0.87 0.84	0.64 0.82 0.86 0.95 0.88 0.81 0.85
	16110 Printing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.88 0.79 0.80 0.83 0.82 0.83 0.82	0.83 0.82 0.84 0.86 0.82 0.84 0.84
	16120 Printing Support Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000	0.90 0.75 0.80	0.87 0.78 0.83



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.77	0.85
		e. 1,000,000 to less than 5,000,000	0.80	0.81
		f. 5,000,000 or more	0.84	0.80
		Total	0.79	0.83
	16200 Reproduction of Recorded Media	a. 50,000 to less than 100,000	1.08	0.85
		b. 100,000 to less than 300,000	0.78	0.65
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.85	0.78
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.71	0.81
		Total	0.83	0.79
	17010 Petroleum Refining and Petroleum Fuel Manufacturing	a. 50,000 to less than 100,000	15.66	1.12
		b. 100,000 to less than 300,000	5.08	0.80
		d. 500,000 to less than 1,000,000	0.78	0.48
		e. 1,000,000 to less than 5,000,000	1.16	0.89
		f. 5,000,000 or more	0.92	0.94
		Total	4.84	0.89
	17090 Other Petroleum and Coal Product Manufacturing	a. 50,000 to less than 100,000	0.79	0.99
		b. 100,000 to less than 300,000	0.95	0.76
		c. 300,000 to less than 500,000	0.71	0.80
		d. 500,000 to less than 1,000,000	2.19	0.90
		e. 1,000,000 to less than 5,000,000	1.64	0.79
		f. 5,000,000 or more	0.78	0.83
		Total	1.12	0.82
	18110 Industrial Gas Manufacturing	b. 100,000 to less than 300,000	0.96	0.85
		f. 5,000,000 or more	0.67	0.63
		Total	0.84	0.73
	18120 Basic Organic Chemical Manufacturing	a. 50,000 to less than 100,000	6.04	1.67
		b. 100,000 to less than 300,000	0.92	0.79
		c. 300,000 to less than 500,000	1.02	0.93
		d. 500,000 to less than 1,000,000	0.85	0.80
		e. 1,000,000 to less than 5,000,000	0.87	0.89
		f. 5,000,000 or more	0.88	0.81
		Total	1.33	0.89
	18130 Basic Inorganic Chemical Manufacturing	a. 50,000 to less than 100,000	1.19	0.85
		b. 100,000 to less than 300,000	2.48	0.95
		d. 500,000 to less than 1,000,000	0.82	0.73
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.86	0.81
		Total	1.05	0.84
	18210 Synthetic Resin and Synthetic Rubber Manufacturing	b. 100,000 to less than 300,000	0.88	0.83
		c. 300,000 to less than 500,000	0.82	0.79

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		d. 500,000 to less than 1,000,000	0.79	0.81
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.91	0.90
		Total	0.94	0.87
	18290 Other Basic Polymer Manufacturing	Total	2.24	0.82
	18310 Fertiliser Manufacturing	a. 50,000 to less than 100,000	1.35	0.88
		b. 100,000 to less than 300,000	0.91	0.83
		c. 300,000 to less than 500,000	0.96	0.97
		d. 500,000 to less than 1,000,000	0.99	0.90
		e. 1,000,000 to less than 5,000,000	0.91	0.93
		f. 5,000,000 or more	0.86	0.84
		Total	0.95	0.88
	18320 Pesticide Manufacturing	e. 1,000,000 to less than 5,000,000	0.96	0.89
		f. 5,000,000 or more	0.80	0.80
		Total	0.82	0.80
	18410 Human Pharmaceutical and Medicinal Product Manufacturing	a. 50,000 to less than 100,000	0.92	0.74
		b. 100,000 to less than 300,000	0.78	0.77
		c. 300,000 to less than 500,000	2.34	0.99
		d. 500,000 to less than 1,000,000	0.74	0.73
		e. 1,000,000 to less than 5,000,000	0.97	0.89
		f. 5,000,000 or more	0.97	0.90
		Total	0.98	0.88
	18420 Veterinary Pharmaceutical and Medicinal Product Manufacturing	d. 500,000 to less than 1,000,000	0.86	0.66
		e. 1,000,000 to less than 5,000,000	0.93	0.89
		f. 5,000,000 or more	0.83	0.70
		Total	1.26	0.86
	18510 Cleaning Compound Manufacturing	a. 50,000 to less than 100,000	0.74	0.68
		b. 100,000 to less than 300,000	0.86	0.85
		c. 300,000 to less than 500,000	0.63	0.68
		d. 500,000 to less than 1,000,000	0.82	0.88
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		f. 5,000,000 or more	0.89	0.89
		Total	0.81	0.85
	18520 Cosmetic and Toiletry Preparation Manufacturing	a. 50,000 to less than 100,000	0.84	0.70
		b. 100,000 to less than 300,000	0.89	0.86
		c. 300,000 to less than 500,000	0.88	0.81
		d. 500,000 to less than 1,000,000	0.89	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.87
		f. 5,000,000 or more	0.82	0.85
		Total	0.85	0.87
	18920 Explosive Manufacturing	a. 50,000 to less than 100,000	0.67	0.49
		b. 100,000 to less than 300,000	0.60	0.56

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		f. 5,000,000 or more	0.78	0.74
		Total	0.74	0.74
	18990 Other Basic Chemical Product Manufacturing n.e.c.	b. 100,000 to less than 300,000	0.95	0.74
		d. 500,000 to less than 1,000,000	0.98	0.86
		e. 1,000,000 to less than 5,000,000	0.78	0.78
		f. 5,000,000 or more	0.74	0.78
		Total	0.88	0.85
	19110 Polymer Film and Sheet Packaging Material Manufacturing	a. 50,000 to less than 100,000	0.96	1.12
		b. 100,000 to less than 300,000	0.80	0.82
		c. 300,000 to less than 500,000	0.77	0.85
		d. 500,000 to less than 1,000,000	0.97	0.91
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.88	0.89
		Total	0.85	0.86
	19120 Rigid and Semi-Rigid Polymer Product Manufacturing	a. 50,000 to less than 100,000	0.97	0.82
		b. 100,000 to less than 300,000	0.87	0.89
		c. 300,000 to less than 500,000	0.89	0.85
		d. 500,000 to less than 1,000,000	0.89	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.83	0.84
		Total	0.85	0.85
	19130 Polymer Foam Product Manufacturing	a. 50,000 to less than 100,000	0.76	0.52
		b. 100,000 to less than 300,000	1.20	0.95
		c. 300,000 to less than 500,000	0.72	0.74
		d. 500,000 to less than 1,000,000	0.85	0.81
		e. 1,000,000 to less than 5,000,000	0.81	0.87
		f. 5,000,000 or more	0.84	0.82
		Total	0.85	0.84
	19140 Tyre Manufacturing	b. 100,000 to less than 300,000	1.03	0.93
		c. 300,000 to less than 500,000	0.88	0.93
		d. 500,000 to less than 1,000,000	0.65	0.68
		e. 1,000,000 to less than 5,000,000	0.92	0.89
		Total	0.90	0.88
	19150 Adhesive Manufacturing	e. 1,000,000 to less than 5,000,000	0.91	0.84
		f. 5,000,000 or more	0.78	0.84
		Total	0.80	0.84
	19160 Paint and Coatings Manufacturing	a. 50,000 to less than 100,000	0.72	0.74
		b. 100,000 to less than 300,000	0.88	0.84
		c. 300,000 to less than 500,000	0.85	0.89
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.94	0.86
		f. 5,000,000 or more	0.81	0.87

# Taxation Statistics 2009–10

## Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.85	0.86
	19190 Other Polymer Product Manufacturing	a. 50,000 to less than 100,000	0.79	0.71
		b. 100,000 to less than 300,000	0.87	0.81
		c. 300,000 to less than 500,000	0.87	0.84
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.84	0.85
		f. 5,000,000 or more	0.86	0.88
		Total	0.85	0.86
	19200 Natural Rubber Product Manufacturing	b. 100,000 to less than 300,000	1.00	0.82
		c. 300,000 to less than 500,000	0.91	0.81
		d. 500,000 to less than 1,000,000	0.91	0.82
		e. 1,000,000 to less than 5,000,000	0.86	0.82
		f. 5,000,000 or more	0.73	0.83
		Total	0.87	0.82
	20100 Glass and Glass Product Manufacturing	a. 50,000 to less than 100,000	0.83	0.79
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.89	0.91
		d. 500,000 to less than 1,000,000	0.86	0.89
		e. 1,000,000 to less than 5,000,000	0.85	0.86
		f. 5,000,000 or more	0.78	0.83
		Total	0.83	0.86
	20210 Clay Brick Manufacturing	b. 100,000 to less than 300,000	0.83	0.84
		e. 1,000,000 to less than 5,000,000	0.78	0.78
		f. 5,000,000 or more	0.78	0.74
		Total	0.85	0.78
	20290 Other Ceramic Product Manufacturing	a. 50,000 to less than 100,000	1.14	0.81
		b. 100,000 to less than 300,000	0.82	0.88
		c. 300,000 to less than 500,000	0.99	0.84
		d. 500,000 to less than 1,000,000	0.81	0.91
		e. 1,000,000 to less than 5,000,000	0.92	0.87
		f. 5,000,000 or more	0.82	0.84
		Total	0.92	0.87
	20310 Cement and Lime Manufacturing	Total	0.96	0.76
	20320 Plaster Product Manufacturing	a. 50,000 to less than 100,000	0.83	0.81
		b. 100,000 to less than 300,000	0.95	0.59
		c. 300,000 to less than 500,000	0.94	0.86
		d. 500,000 to less than 1,000,000	0.83	0.84
		e. 1,000,000 to less than 5,000,000	0.92	0.91
		Total	0.89	0.89
	20330 Ready-Mixed Concrete Manufacturing	b. 100,000 to less than 300,000	0.82	0.73
		c. 300,000 to less than 500,000	0.76	0.81
		d. 500,000 to less than 1,000,000	0.81	0.79

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.80	0.86
		f. 5,000,000 or more	0.84	0.90
		Total	0.82	0.83
	20340 Concrete Product Manufacturing	a. 50,000 to less than 100,000	0.86	0.83
		b. 100,000 to less than 300,000	0.86	0.80
		c. 300,000 to less than 500,000	0.79	0.84
		d. 500,000 to less than 1,000,000	0.91	0.88
		e. 1,000,000 to less than 5,000,000	0.88	0.86
		f. 5,000,000 or more	0.80	0.82
		Total	0.86	0.85
	20900 Other Non-Metallic Mineral Product Manufacturing	a. 50,000 to less than 100,000	0.93	0.76
		b. 100,000 to less than 300,000	0.91	0.87
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.81	0.85
		Total	0.87	0.86
	21100 Iron Smelting and Steel Manufacturing	a. 50,000 to less than 100,000	1.00	0.74
		b. 100,000 to less than 300,000	3.42	0.83
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.85	0.86
		Total	1.25	0.86
	21210 Iron and Steel Casting	a. 50,000 to less than 100,000	1.21	0.48
		b. 100,000 to less than 300,000	1.01	0.81
		c. 300,000 to less than 500,000	0.75	0.87
		d. 500,000 to less than 1,000,000	0.87	0.85
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.84	0.88
		Total	0.88	0.85
	21220 Steel Pipe and Tube Manufacturing	a. 50,000 to less than 100,000	0.73	0.29
		b. 100,000 to less than 300,000	0.90	0.90
		c. 300,000 to less than 500,000	0.75	0.79
		d. 500,000 to less than 1,000,000	0.84	0.90
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.83	0.83
		Total	0.82	0.83
	21310 Alumina Production	f. 5,000,000 or more	4.80	0.83
		Total	3.09	0.73
	21320 Aluminium Smelting	b. 100,000 to less than 300,000	0.89	0.63
		d. 500,000 to less than 1,000,000	0.82	0.78

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.65	0.47
		f. 5,000,000 or more	7.06	0.95
		Total	3.27	0.92
	21330 Copper, Silver, Lead and Zinc Smelting and Refining	e. 1,000,000 to less than 5,000,000	1.46	0.90
		f. 5,000,000 or more	1.03	0.98
		Total	1.12	0.93
	21390 Other Basic Non-Ferrous Metal Manufacturing	b. 100,000 to less than 300,000	0.64	0.47
		c. 300,000 to less than 500,000	5.86	0.62
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.88	0.90
		f. 5,000,000 or more	0.82	0.86
		Total	1.69	0.81
	21410 Non-Ferrous Metal Casting	b. 100,000 to less than 300,000	0.86	0.86
		d. 500,000 to less than 1,000,000	0.78	0.77
		e. 1,000,000 to less than 5,000,000	0.80	0.86
		Total	0.81	0.86
	21420 Aluminium Rolling, Drawing, Extruding	b. 100,000 to less than 300,000	0.82	0.91
		c. 300,000 to less than 500,000	0.89	0.70
		d. 500,000 to less than 1,000,000	0.82	0.87
		e. 1,000,000 to less than 5,000,000	0.75	0.79
		f. 5,000,000 or more	0.80	0.82
		Total	0.81	0.84
	21490 Other Basic Non-Ferrous Metal Product Manufacturing	b. 100,000 to less than 300,000	0.94	0.85
		c. 300,000 to less than 500,000	0.92	0.88
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.78	0.88
		Total	0.92	0.86
	22100 Iron and Steel Forging	b. 100,000 to less than 300,000	0.83	0.88
		d. 500,000 to less than 1,000,000	0.82	0.89
		e. 1,000,000 to less than 5,000,000	0.80	0.77
		f. 5,000,000 or more	0.68	0.74
		Total	0.81	0.84
	22210 Structural Steel Fabricating	a. 50,000 to less than 100,000	0.86	0.75
		b. 100,000 to less than 300,000	0.85	0.83
		c. 300,000 to less than 500,000	0.96	0.85
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.87	0.89
		f. 5,000,000 or more	0.85	0.87
		Total	0.87	0.86
	22220 Prefabricated Metal Building Manufacturing	a. 50,000 to less than 100,000	0.78	0.70
		b. 100,000 to less than 300,000	0.70	0.72

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	0.88	0.87
		d. 500,000 to less than 1,000,000	0.96	0.93
		e. 1,000,000 to less than 5,000,000	0.89	0.91
		f. 5,000,000 or more	0.84	0.87
		Total	0.86	0.89
	22230 Architectural Aluminium Product Manufacturing	a. 50,000 to less than 100,000	0.88	0.78
		b. 100,000 to less than 300,000	0.87	0.86
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.86	0.89
		e. 1,000,000 to less than 5,000,000	0.84	0.89
		f. 5,000,000 or more	0.83	0.84
		Total	0.85	0.87
	22240 Metal Roof and Guttering Manufacturing (except Aluminium)	e. 1,000,000 to less than 5,000,000	0.94	0.90
		f. 5,000,000 or more	0.86	0.83
		Total	0.88	0.87
	22290 Other Structural Metal Product Manufacturing	a. 50,000 to less than 100,000	0.92	0.81
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.86	0.87
		d. 500,000 to less than 1,000,000	0.85	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.82	0.84
		Total	0.86	0.87
	22310 Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	a. 50,000 to less than 100,000	0.80	0.81
		b. 100,000 to less than 300,000	0.69	0.74
		c. 300,000 to less than 500,000	0.78	0.80
		d. 500,000 to less than 1,000,000	0.92	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.86
		f. 5,000,000 or more	0.84	0.82
		Total	0.79	0.82
	22390 Other Metal Container Manufacturing	a. 50,000 to less than 100,000	0.67	0.38
		b. 100,000 to less than 300,000	0.68	0.67
		c. 300,000 to less than 500,000	0.80	0.74
		d. 500,000 to less than 1,000,000	0.83	0.73
		e. 1,000,000 to less than 5,000,000	0.88	0.87
		f. 5,000,000 or more	0.80	0.83
		Total	0.80	0.84
	22400 Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	a. 50,000 to less than 100,000	0.87	0.89
		b. 100,000 to less than 300,000	0.81	0.80
		c. 300,000 to less than 500,000	0.92	0.83
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		f. 5,000,000 or more	0.82	0.83

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.84	0.84
	22910 Spring and Wire Product Manufacturing	a. 50,000 to less than 100,000	1.19	0.75
		b. 100,000 to less than 300,000	0.78	0.82
		c. 300,000 to less than 500,000	0.73	0.80
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.74	0.81
		f. 5,000,000 or more	0.75	0.81
		Total	0.78	0.82
	22920 Nut, Bolt, Screw and Rivet Manufacturing	b. 100,000 to less than 300,000	0.70	0.82
		c. 300,000 to less than 500,000	0.70	0.68
		d. 500,000 to less than 1,000,000	0.78	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.66	0.67
		Total	0.75	0.80
	22930 Metal Coating and Finishing	a. 50,000 to less than 100,000	1.37	0.83
		b. 100,000 to less than 300,000	0.84	0.81
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.93	0.84
		e. 1,000,000 to less than 5,000,000	0.83	0.83
		f. 5,000,000 or more	0.80	0.81
		Total	0.89	0.83
	22990 Other Fabricated Metal Product Manufacturing n.e.c.	a. 50,000 to less than 100,000	0.81	0.81
		b. 100,000 to less than 300,000	0.84	0.83
		c. 300,000 to less than 500,000	0.80	0.82
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		f. 5,000,000 or more	0.82	0.83
		Total	0.82	0.84
	23110 Motor Vehicle Manufacturing	a. 50,000 to less than 100,000	1.72	0.84
		b. 100,000 to less than 300,000	0.90	0.83
		c. 300,000 to less than 500,000	0.89	0.86
		d. 500,000 to less than 1,000,000	0.78	0.87
		e. 1,000,000 to less than 5,000,000	0.95	0.85
		f. 5,000,000 or more	0.87	0.87
		Total	0.96	0.87
	23120 Motor Vehicle Body and Trailer Manufacturing	a. 50,000 to less than 100,000	1.69	0.91
		b. 100,000 to less than 300,000	0.94	0.82
		c. 300,000 to less than 500,000	0.84	0.89
		d. 500,000 to less than 1,000,000	0.89	0.92
		e. 1,000,000 to less than 5,000,000	0.92	0.91
		f. 5,000,000 or more	0.89	0.90
		Total	0.97	0.91



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio		
			Mean	All	Median
	23130 Automotive Electrical Component Manufacturing	a. 50,000 to less than 100,000		0.62	0.63
		b. 100,000 to less than 300,000		1.09	0.79
		c. 300,000 to less than 500,000		0.89	0.61
		d. 500,000 to less than 1,000,000		0.78	0.81
		e. 1,000,000 to less than 5,000,000		0.78	0.79
		f. 5,000,000 or more		0.87	0.77
		Total		0.86	0.79
	23190 Other Motor Vehicle Parts Manufacturing	a. 50,000 to less than 100,000		0.96	0.73
		b. 100,000 to less than 300,000		0.85	0.79
		c. 300,000 to less than 500,000		0.81	0.86
		d. 500,000 to less than 1,000,000		0.83	0.84
		e. 1,000,000 to less than 5,000,000		0.85	0.84
		f. 5,000,000 or more		0.80	0.82
		Total		0.84	0.84
	23910 Shipbuilding and Repair Services	a. 50,000 to less than 100,000		0.54	0.39
		b. 100,000 to less than 300,000		0.82	0.83
		c. 300,000 to less than 500,000		0.94	0.85
		d. 500,000 to less than 1,000,000		1.02	0.90
		e. 1,000,000 to less than 5,000,000		0.89	0.88
		f. 5,000,000 or more		0.79	0.75
		Total		0.86	0.85
	23920 Boatbuilding and Repair Services	a. 50,000 to less than 100,000		0.88	0.80
		b. 100,000 to less than 300,000		0.86	0.84
		c. 300,000 to less than 500,000		0.92	0.90
		d. 500,000 to less than 1,000,000		0.88	0.88
		e. 1,000,000 to less than 5,000,000		0.86	0.89
		f. 5,000,000 or more		1.32	0.89
		Total		0.90	0.88
	23930 Railway Rolling Stock Manufacturing and Repair Services	b. 100,000 to less than 300,000		0.78	0.80
		c. 300,000 to less than 500,000		0.83	0.55
		d. 500,000 to less than 1,000,000		0.84	0.97
		e. 1,000,000 to less than 5,000,000		0.76	0.85
		f. 5,000,000 or more		0.76	0.71
		Total		0.92	0.79
	23940 Aircraft Manufacturing and Repair Services	a. 50,000 to less than 100,000		0.90	0.79
		b. 100,000 to less than 300,000		0.81	0.77
		c. 300,000 to less than 500,000		0.86	0.85
		d. 500,000 to less than 1,000,000		0.89	0.88
		e. 1,000,000 to less than 5,000,000		1.01	0.85
		f. 5,000,000 or more		0.93	0.89
		Total		0.90	0.85
	23990 Other Transport Equipment Manufacturing n.e.c.	a. 50,000 to less than 100,000		1.80	0.78

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		b. 100,000 to less than 300,000	1.05	0.92
		c. 300,000 to less than 500,000	1.04	0.93
		d. 500,000 to less than 1,000,000	0.87	0.91
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		Total	1.07	0.90
	24110 Photographic, Optical and Ophthalmic Equipment Manufacturing	b. 100,000 to less than 300,000	1.04	0.80
		c. 300,000 to less than 500,000	1.52	0.93
		e. 1,000,000 to less than 5,000,000	0.95	0.89
		Total	1.06	0.86
	24120 Medical and Surgical Equipment Manufacturing	a. 50,000 to less than 100,000	1.06	0.88
		b. 100,000 to less than 300,000	1.01	0.82
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.77	0.80
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.82	0.83
		Total	0.89	0.82
	24190 Other Professional and Scientific Equipment Manufacturing	a. 50,000 to less than 100,000	0.83	0.73
		b. 100,000 to less than 300,000	0.90	0.79
		c. 300,000 to less than 500,000	0.89	0.87
		d. 500,000 to less than 1,000,000	0.90	0.84
		e. 1,000,000 to less than 5,000,000	0.89	0.86
		f. 5,000,000 or more	0.79	0.78
		Total	0.87	0.83
	24211 Computer and Related Equipment Manufacturing	a. 50,000 to less than 100,000	0.85	0.74
		b. 100,000 to less than 300,000	0.75	0.78
		c. 300,000 to less than 500,000	0.79	0.65
		d. 500,000 to less than 1,000,000	0.80	0.85
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.77	0.79
		Total	0.79	0.81
	24219 Business Machine (Electronic) Manufacturing n.e.c.	a. 50,000 to less than 100,000	1.63	0.40
		b. 100,000 to less than 300,000	1.08	0.80
		d. 500,000 to less than 1,000,000	0.82	0.68
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		Total	1.03	0.81
	24220 Communication Equipment Manufacturing	a. 50,000 to less than 100,000	0.79	0.79
		b. 100,000 to less than 300,000	0.96	0.71
		c. 300,000 to less than 500,000	1.13	0.87
		d. 500,000 to less than 1,000,000	0.90	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.79	0.81
		Total	0.90	0.85

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	24290 Other Electronic Equipment Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.18 1.22 1.47 1.03 0.94 1.01 1.11	0.78 0.81 0.79 0.86 0.87 0.91 0.87
	24310 Electric Cable and Wire Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.62 1.98 1.03 0.82 0.93 1.04	0.54 0.65 0.81 0.85 0.85 0.82
	24320 Electric Lighting Equipment Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.09 0.89 0.85 0.82 0.81 0.74 0.84	0.82 0.81 0.84 0.84 0.84 0.80 0.84
	24390 Other Electrical Equipment Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.32 1.11 2.06 0.86 0.80 0.82 1.01	0.60 0.85 0.75 0.83 0.85 0.82 0.83
	24410 Whiteware Appliance Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.95 1.06 0.86 1.07 0.89 0.80 0.93	0.77 1.05 0.93 0.73 0.89 0.76 0.89
	24490 Other Domestic Appliance Manufacturing	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.27 0.86 0.84 1.07 0.81 0.77 0.91	0.79 0.79 0.89 0.91 0.86 0.77 0.86
	24510 Pump and Compressor Manufacturing	a. 50,000 to less than 100,000	0.71	0.68

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.82	0.85
		c. 300,000 to less than 500,000	0.63	0.59
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.78
		f. 5,000,000 or more	0.82	0.85
		Total	0.80	0.84
	24520 Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	a. 50,000 to less than 100,000	2.11	0.47
		b. 100,000 to less than 300,000	1.51	0.81
		c. 300,000 to less than 500,000	1.74	0.78
		d. 500,000 to less than 1,000,000	0.85	0.79
		e. 1,000,000 to less than 5,000,000	0.84	0.87
		f. 5,000,000 or more	0.81	0.84
		Total	1.13	0.85
	24610 Agricultural Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	1.70	0.79
		b. 100,000 to less than 300,000	1.15	0.80
		c. 300,000 to less than 500,000	0.74	0.80
		d. 500,000 to less than 1,000,000	0.82	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.88
		f. 5,000,000 or more	0.89	0.93
		Total	0.95	0.86
	24620 Mining and Construction Machinery Manufacturing	a. 50,000 to less than 100,000	0.80	0.69
		b. 100,000 to less than 300,000	0.76	0.72
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	1.06	0.83
		e. 1,000,000 to less than 5,000,000	0.92	0.86
		f. 5,000,000 or more	0.83	0.85
		Total	0.87	0.84
	24630 Machine Tool and Parts Manufacturing	a. 50,000 to less than 100,000	0.81	0.79
		b. 100,000 to less than 300,000	0.72	0.79
		c. 300,000 to less than 500,000	0.92	0.79
		d. 500,000 to less than 1,000,000	0.82	0.81
		e. 1,000,000 to less than 5,000,000	0.81	0.82
		f. 5,000,000 or more	0.78	0.82
		Total	0.80	0.81
	24690 Other Specialised Machinery and Equipment Manufacturing	a. 50,000 to less than 100,000	0.98	0.84
		b. 100,000 to less than 300,000	0.93	0.89
		c. 300,000 to less than 500,000	0.96	0.93
		d. 500,000 to less than 1,000,000	0.94	0.95
		e. 1,000,000 to less than 5,000,000	0.89	0.88
		f. 5,000,000 or more	0.78	0.82
		Total	0.91	0.89
	24910 Lifting and Material Handling Equipment Manufacturing	a. 50,000 to less than 100,000	0.94	0.75

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.91	0.82
		c. 300,000 to less than 500,000	0.99	0.90
		d. 500,000 to less than 1,000,000	0.83	0.74
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.83	0.80
		Total	0.87	0.84
	24990 Other Machinery and Equipment Manufacturing n.e.c.	a. 50,000 to less than 100,000	1.39	0.74
		b. 100,000 to less than 300,000	0.86	0.78
		c. 300,000 to less than 500,000	0.99	0.84
		d. 500,000 to less than 1,000,000	0.81	0.85
		e. 1,000,000 to less than 5,000,000	0.88	0.87
		f. 5,000,000 or more	0.78	0.82
		Total	0.91	0.84
	25110 Wooden Furniture and Upholstered Seat Manufacturing	a. 50,000 to less than 100,000	1.26	0.83
		b. 100,000 to less than 300,000	0.84	0.83
		c. 300,000 to less than 500,000	0.87	0.91
		d. 500,000 to less than 1,000,000	0.87	0.91
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.86	0.87
		Total	0.89	0.89
	25120 Metal Furniture Manufacturing	a. 50,000 to less than 100,000	0.80	0.62
		b. 100,000 to less than 300,000	0.83	0.84
		c. 300,000 to less than 500,000	0.82	0.87
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.84	0.77
		Total	0.84	0.84
	25130 Mattress Manufacturing	e. 1,000,000 to less than 5,000,000	0.93	0.89
		f. 5,000,000 or more	0.77	0.82
		Total	0.82	0.88
	25190 Other Furniture Manufacturing	a. 50,000 to less than 100,000	0.58	0.57
		b. 100,000 to less than 300,000	0.88	0.78
		c. 300,000 to less than 500,000	0.77	0.88
		d. 500,000 to less than 1,000,000	0.81	0.83
		e. 1,000,000 to less than 5,000,000	0.78	0.84
		f. 5,000,000 or more	0.85	0.85
		Total	0.80	0.84
	25910 Jewellery and Silverware Manufacturing	a. 50,000 to less than 100,000	0.89	0.85
		b. 100,000 to less than 300,000	0.82	0.82
		c. 300,000 to less than 500,000	0.87	0.85
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.92	0.92

# **Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	25920 Toy, Sporting and Recreational Product Manufacturing	f. 5,000,000 or more	0.73	0.85
		Total	0.85	0.85
		a. 50,000 to less than 100,000	1.05	0.74
		b. 100,000 to less than 300,000	0.89	0.90
		c. 300,000 to less than 500,000	0.84	0.91
		d. 500,000 to less than 1,000,000	0.89	0.88
		e. 1,000,000 to less than 5,000,000	0.79	0.84
		f. 5,000,000 or more	0.74	0.71
		Total	0.87	0.86
		a. 50,000 to less than 100,000	0.98	0.73
		b. 100,000 to less than 300,000	0.79	0.81
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.83	0.84
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.76	0.78
d.Electricity, Gas, Water and Waste Services	26110 Fossil Fuel Electricity Generation	Total	0.82	0.83
		e. 1,000,000 to less than 5,000,000	0.76	0.90
		f. 5,000,000 or more	0.67	0.70
		Total	11.99	0.84
	26190 Other Electricity Generation	a. 50,000 to less than 100,000	1.00	0.67
		b. 100,000 to less than 300,000	5.99	0.91
		e. 1,000,000 to less than 5,000,000	1.24	0.93
		f. 5,000,000 or more	0.60	0.64
		Total	2.03	0.82
	26200 Electricity Transmission	Total	1.36	0.84
	26300 Electricity Distribution	f. 5,000,000 or more	0.75	0.74
		Total	0.74	0.74
	26400 On Selling Electricity and Electricity Market Operation	b. 100,000 to less than 300,000	0.97	0.91
		e. 1,000,000 to less than 5,000,000	1.15	1.00
		f. 5,000,000 or more	0.95	0.96
		Total	0.95	0.96
	27000 Gas Supply	b. 100,000 to less than 300,000	2.77	0.68
		c. 300,000 to less than 500,000	0.74	0.81
		d. 500,000 to less than 1,000,000	1.99	0.29
		e. 1,000,000 to less than 5,000,000	1.90	0.89
		f. 5,000,000 or more	0.90	0.87
		Total	12.90	0.86
	28110 Water Supply	a. 50,000 to less than 100,000	5.99	0.78
		b. 100,000 to less than 300,000	0.80	0.75
		c. 300,000 to less than 500,000	0.82	0.68
		d. 500,000 to less than 1,000,000	0.78	0.78
		e. 1,000,000 to less than 5,000,000	1.83	0.86

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		f. 5,000,000 or more	0.91	0.78
		Total	1.88	0.79
	28120 Sewerage and Drainage Services	b. 100,000 to less than 300,000	0.84	0.69
		c. 300,000 to less than 500,000	0.75	0.59
		d. 500,000 to less than 1,000,000	0.69	0.77
		e. 1,000,000 to less than 5,000,000	0.85	0.84
		f. 5,000,000 or more	0.93	0.85
		Total	0.82	0.82
	29110 Solid Waste Collection Services	a. 50,000 to less than 100,000	0.73	0.68
		b. 100,000 to less than 300,000	0.73	0.72
		c. 300,000 to less than 500,000	0.78	0.77
		d. 500,000 to less than 1,000,000	0.77	0.82
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	0.78	0.72
		Total	0.76	0.76
	29190 Other Waste Collection Services	a. 50,000 to less than 100,000	0.67	0.58
		b. 100,000 to less than 300,000	0.83	0.80
		c. 300,000 to less than 500,000	0.78	0.79
		d. 500,000 to less than 1,000,000	0.81	0.77
		e. 1,000,000 to less than 5,000,000	0.85	0.83
		f. 5,000,000 or more	0.92	0.74
		Total	0.82	0.79
	29210 Waste Treatment and Disposal Services	a. 50,000 to less than 100,000	0.73	0.58
		b. 100,000 to less than 300,000	0.79	0.78
		c. 300,000 to less than 500,000	0.70	0.67
		d. 500,000 to less than 1,000,000	0.71	0.69
		e. 1,000,000 to less than 5,000,000	0.73	0.74
		f. 5,000,000 or more	0.74	0.79
		Total	0.74	0.73
	29220 Waste Remediation and Materials Recovery Services	a. 50,000 to less than 100,000	3.18	0.93
		b. 100,000 to less than 300,000	0.87	0.78
		c. 300,000 to less than 500,000	0.89	0.80
		d. 500,000 to less than 1,000,000	0.84	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.83
		f. 5,000,000 or more	0.77	0.80
		Total	1.04	0.82
e. Construction	30110 House Construction	a. 50,000 to less than 100,000	1.04	0.82
		b. 100,000 to less than 300,000	1.66	0.81
		c. 300,000 to less than 500,000	0.86	0.86
		d. 500,000 to less than 1,000,000	0.83	0.89
		e. 1,000,000 to less than 5,000,000	0.83	0.90
		f. 5,000,000 or more	0.83	0.90

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	1.05	0.87
	30190 Other Residential Building Construction	a. 50,000 to less than 100,000	7.82	0.77
		b. 100,000 to less than 300,000	1.58	0.79
		c. 300,000 to less than 500,000	0.83	0.82
		d. 500,000 to less than 1,000,000	0.92	0.80
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.68	0.81
		Total	1.74	0.81
	30200 Non-Residential Building Construction	a. 50,000 to less than 100,000	1.56	0.79
		b. 100,000 to less than 300,000	1.30	0.77
		c. 300,000 to less than 500,000	0.83	0.80
		d. 500,000 to less than 1,000,000	0.78	0.84
		e. 1,000,000 to less than 5,000,000	0.82	0.86
		f. 5,000,000 or more	0.83	0.89
		Total	1.00	0.84
	31010 Road and Bridge Construction	a. 50,000 to less than 100,000	0.78	0.68
		b. 100,000 to less than 300,000	0.73	0.72
		c. 300,000 to less than 500,000	0.77	0.81
		d. 500,000 to less than 1,000,000	0.75	0.75
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.82	0.88
		Total	0.79	0.82
	31091 Swimming and Spa Pool Construction or Installation (Below Ground Concrete or Fibreglass)	a. 50,000 to less than 100,000	0.81	0.83
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.88	0.88
		d. 500,000 to less than 1,000,000	0.88	0.89
		e. 1,000,000 to less than 5,000,000	0.86	0.90
		f. 5,000,000 or more	0.87	0.89
		Total	0.85	0.88
	31099 Other Heavy and Civil Engineering Construction n.e.c.	a. 50,000 to less than 100,000	0.74	0.75
		b. 100,000 to less than 300,000	0.74	0.73
		c. 300,000 to less than 500,000	0.80	0.80
		d. 500,000 to less than 1,000,000	0.82	0.82
		e. 1,000,000 to less than 5,000,000	0.85	0.84
		f. 5,000,000 or more	0.80	0.83
		Total	0.79	0.80
	32110 Land Development and Subdivision	a. 50,000 to less than 100,000	3.13	0.63
		b. 100,000 to less than 300,000	1.87	0.48
		c. 300,000 to less than 500,000	0.83	0.54
		d. 500,000 to less than 1,000,000	0.68	0.44
		e. 1,000,000 to less than 5,000,000	0.53	0.36
		f. 5,000,000 or more	0.55	0.49



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	1.21	0.47
	32120 Site Preparation Services	a. 50,000 to less than 100,000	1.00	0.75
		b. 100,000 to less than 300,000	0.71	0.70
		c. 300,000 to less than 500,000	0.74	0.75
		d. 500,000 to less than 1,000,000	0.74	0.75
		e. 1,000,000 to less than 5,000,000	0.78	0.80
		f. 5,000,000 or more	0.78	0.83
		Total	0.77	0.75
	32210 Concreting Services	a. 50,000 to less than 100,000	0.88	0.77
		b. 100,000 to less than 300,000	0.77	0.78
		c. 300,000 to less than 500,000	0.77	0.80
		d. 500,000 to less than 1,000,000	0.81	0.82
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		f. 5,000,000 or more	0.81	0.86
		Total	0.80	0.81
	32220 Bricklaying Services	a. 50,000 to less than 100,000	0.79	0.81
		b. 100,000 to less than 300,000	0.76	0.79
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.77	0.82
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.88	0.90
		Total	0.78	0.82
	32230 Roofing Services	a. 50,000 to less than 100,000	0.98	0.83
		b. 100,000 to less than 300,000	0.79	0.80
		c. 300,000 to less than 500,000	0.80	0.82
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.88	0.89
		Total	0.84	0.84
	32240 Structural Steel Erection Services	a. 50,000 to less than 100,000	0.82	0.86
		b. 100,000 to less than 300,000	0.76	0.77
		c. 300,000 to less than 500,000	0.78	0.81
		d. 500,000 to less than 1,000,000	0.82	0.81
		e. 1,000,000 to less than 5,000,000	0.81	0.85
		f. 5,000,000 or more	0.78	0.83
		Total	0.79	0.81
	32310 Plumbing Services	a. 50,000 to less than 100,000	0.76	0.78
		b. 100,000 to less than 300,000	1.27	0.83
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.82	0.86
		f. 5,000,000 or more	0.82	0.86

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.96	0.83
	32320 Electrical Services	a. 50,000 to less than 100,000	0.77	0.79
		b. 100,000 to less than 300,000	0.78	0.80
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.84	0.85
		f. 5,000,000 or more	0.82	0.85
		Total	0.80	0.82
	32330 Air Conditioning and Heating Services	a. 50,000 to less than 100,000	0.80	0.81
		b. 100,000 to less than 300,000	0.82	0.84
		c. 300,000 to less than 500,000	0.84	0.88
		d. 500,000 to less than 1,000,000	0.83	0.87
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.86	0.89
		Total	0.84	0.87
	32340 Fire and Security Alarm Installation Services	a. 50,000 to less than 100,000	0.92	0.81
		b. 100,000 to less than 300,000	0.75	0.80
		c. 300,000 to less than 500,000	0.80	0.82
		d. 500,000 to less than 1,000,000	0.82	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.85
		f. 5,000,000 or more	0.79	0.82
		Total	0.80	0.83
	32390 Other Building Installation Services	a. 50,000 to less than 100,000	0.85	0.83
		b. 100,000 to less than 300,000	0.83	0.84
		c. 300,000 to less than 500,000	0.81	0.86
		d. 500,000 to less than 1,000,000	0.83	0.88
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.83	0.86
		Total	0.84	0.86
	32410 Plastering and Ceiling Services	a. 50,000 to less than 100,000	0.81	0.85
		b. 100,000 to less than 300,000	0.81	0.84
		c. 300,000 to less than 500,000	0.84	0.88
		d. 500,000 to less than 1,000,000	0.86	0.89
		e. 1,000,000 to less than 5,000,000	0.84	0.89
		f. 5,000,000 or more	0.88	0.88
		Total	0.83	0.87
	32420 Carpentry Services	a. 50,000 to less than 100,000	0.80	0.81
		b. 100,000 to less than 300,000	0.80	0.83
		c. 300,000 to less than 500,000	0.86	0.88
		d. 500,000 to less than 1,000,000	0.86	0.88
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.84	0.88

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		Total	0.83	0.86
	32430 Tiling and Carpeting Services	a. 50,000 to less than 100,000	0.78	0.80
		b. 100,000 to less than 300,000	0.78	0.81
		c. 300,000 to less than 500,000	0.82	0.86
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.91
		f. 5,000,000 or more	0.79	0.86
		Total	0.80	0.84
	32440 Painting and Decorating Services	a. 50,000 to less than 100,000	0.77	0.81
		b. 100,000 to less than 300,000	0.79	0.81
		c. 300,000 to less than 500,000	0.82	0.85
		d. 500,000 to less than 1,000,000	0.78	0.83
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.80	0.85
		Total	0.79	0.82
	32450 Glazing Services	a. 50,000 to less than 100,000	0.81	0.83
		b. 100,000 to less than 300,000	0.78	0.82
		c. 300,000 to less than 500,000	0.84	0.86
		d. 500,000 to less than 1,000,000	0.87	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.85
		f. 5,000,000 or more	0.86	0.88
		Total	0.82	0.85
	32910 Landscape Construction Services	a. 50,000 to less than 100,000	0.84	0.81
		b. 100,000 to less than 300,000	0.80	0.81
		c. 300,000 to less than 500,000	0.82	0.86
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.83	0.87
		f. 5,000,000 or more	0.84	0.87
		Total	0.82	0.85
	32920 Hire of Construction Machinery with Operator	a. 50,000 to less than 100,000	0.79	0.76
		b. 100,000 to less than 300,000	0.72	0.70
		c. 300,000 to less than 500,000	0.66	0.70
		d. 500,000 to less than 1,000,000	0.69	0.68
		e. 1,000,000 to less than 5,000,000	0.77	0.77
		f. 5,000,000 or more	0.75	0.78
		Total	0.73	0.73
	32990 Other Construction Services n.e.c.	a. 50,000 to less than 100,000	0.81	0.81
		b. 100,000 to less than 300,000	0.79	0.80
		c. 300,000 to less than 500,000	0.81	0.84
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		f. 5,000,000 or more	0.78	0.81

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.80	0.83
f.Wholesale Trade	33110 Wool Wholesaling	a. 50,000 to less than 100,000	1.68	0.97
		b. 100,000 to less than 300,000	0.82	0.63
		c. 300,000 to less than 500,000	0.89	0.60
		d. 500,000 to less than 1,000,000	0.93	0.88
		e. 1,000,000 to less than 5,000,000	0.93	0.96
		f. 5,000,000 or more	0.87	0.98
		Total	0.97	0.96
	33120 Cereal Grain Wholesaling	a. 50,000 to less than 100,000	3.93	0.76
		b. 100,000 to less than 300,000	0.93	0.90
		c. 300,000 to less than 500,000	0.80	0.69
		d. 500,000 to less than 1,000,000	0.77	0.90
		e. 1,000,000 to less than 5,000,000	1.04	0.97
		f. 5,000,000 or more	0.92	0.97
		Total	1.17	0.96
	33190 Other Agricultural Product Wholesaling	a. 50,000 to less than 100,000	0.95	0.79
		b. 100,000 to less than 300,000	0.89	0.83
		c. 300,000 to less than 500,000	1.84	0.85
		d. 500,000 to less than 1,000,000	0.91	0.89
		e. 1,000,000 to less than 5,000,000	1.01	0.92
		f. 5,000,000 or more	0.87	0.94
		Total	1.03	0.90
	33210 Petroleum Product Wholesaling	a. 50,000 to less than 100,000	1.51	0.76
		b. 100,000 to less than 300,000	1.13	0.76
		c. 300,000 to less than 500,000	0.88	0.98
		d. 500,000 to less than 1,000,000	0.79	0.85
		e. 1,000,000 to less than 5,000,000	0.90	0.92
		f. 5,000,000 or more	0.93	0.97
		Total	0.98	0.95
	33221 Metal Waste and Scrap Wholesaling	a. 50,000 to less than 100,000	1.15	1.07
		b. 100,000 to less than 300,000	0.83	0.89
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.88	0.90
		e. 1,000,000 to less than 5,000,000	0.92	0.90
		f. 5,000,000 or more	0.90	0.93
		Total	0.90	0.91
	33229 Other Metal and Mineral Wholesaling	a. 50,000 to less than 100,000	0.94	0.82
		b. 100,000 to less than 300,000	0.94	0.79
		c. 300,000 to less than 500,000	0.96	0.95
		d. 500,000 to less than 1,000,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	1.33	0.92
		f. 5,000,000 or more	0.91	0.90

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	1.04	0.89
	33230 Industrial and Agricultural Chemical Product Wholesaling	a. 50,000 to less than 100,000	0.86	0.81
		b. 100,000 to less than 300,000	0.94	0.87
		c. 300,000 to less than 500,000	0.86	0.88
		d. 500,000 to less than 1,000,000	0.86	0.90
		e. 1,000,000 to less than 5,000,000	0.91	0.88
		f. 5,000,000 or more	0.88	0.88
		Total	0.90	0.88
	33310 Timber Wholesaling	a. 50,000 to less than 100,000	0.90	0.73
		b. 100,000 to less than 300,000	0.87	0.89
		c. 300,000 to less than 500,000	1.00	0.94
		d. 500,000 to less than 1,000,000	0.90	0.90
		e. 1,000,000 to less than 5,000,000	0.92	0.94
		f. 5,000,000 or more	0.89	0.93
		Total	0.91	0.93
	33320 Plumbing Goods Wholesaling	a. 50,000 to less than 100,000	0.97	0.79
		b. 100,000 to less than 300,000	1.40	0.80
		c. 300,000 to less than 500,000	1.00	0.95
		d. 500,000 to less than 1,000,000	0.95	0.93
		e. 1,000,000 to less than 5,000,000	0.89	0.89
		f. 5,000,000 or more	0.80	0.88
		Total	0.97	0.89
	33390 Other Hardware Goods Wholesaling	a. 50,000 to less than 100,000	1.08	0.89
		b. 100,000 to less than 300,000	0.91	0.88
		c. 300,000 to less than 500,000	0.94	0.94
		d. 500,000 to less than 1,000,000	0.89	0.90
		e. 1,000,000 to less than 5,000,000	0.83	0.89
		f. 5,000,000 or more	0.86	0.89
		Total	0.89	0.90
	34110 Agricultural and Construction Machinery Wholesaling	a. 50,000 to less than 100,000	0.86	0.74
		b. 100,000 to less than 300,000	0.76	0.76
		c. 300,000 to less than 500,000	0.89	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.90	0.92
		f. 5,000,000 or more	0.90	0.93
		Total	0.87	0.91
	34190 Other Specialised Industrial Machinery and Equipment Wholesaling	a. 50,000 to less than 100,000	1.21	0.78
		b. 100,000 to less than 300,000	1.41	0.88
		c. 300,000 to less than 500,000	0.82	0.85
		d. 500,000 to less than 1,000,000	0.84	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.85	0.86

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.97	0.87
	34910 Professional and Scientific Goods Wholesaling	a. 50,000 to less than 100,000	1.03	0.71
		b. 100,000 to less than 300,000	0.83	0.84
		c. 300,000 to less than 500,000	0.80	0.79
		d. 500,000 to less than 1,000,000	0.88	0.88
		e. 1,000,000 to less than 5,000,000	1.11	0.85
		f. 5,000,000 or more	0.88	0.86
		Total	0.94	0.85
	34920 Computer and Computer Peripheral Wholesaling	a. 50,000 to less than 100,000	1.20	0.77
		b. 100,000 to less than 300,000	0.85	0.86
		c. 300,000 to less than 500,000	0.78	0.82
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.89
		f. 5,000,000 or more	0.81	0.89
		Total	0.88	0.87
	34930 Telecommunication Goods Wholesaling	a. 50,000 to less than 100,000	4.25	0.93
		b. 100,000 to less than 300,000	0.97	0.89
		c. 300,000 to less than 500,000	1.38	0.91
		d. 500,000 to less than 1,000,000	0.85	0.88
		e. 1,000,000 to less than 5,000,000	0.77	0.86
		f. 5,000,000 or more	0.84	0.84
		Total	1.18	0.88
	34940 Other Electrical and Electronic Goods Wholesaling	a. 50,000 to less than 100,000	0.98	0.86
		b. 100,000 to less than 300,000	0.97	0.86
		c. 300,000 to less than 500,000	0.90	0.87
		d. 500,000 to less than 1,000,000	0.87	0.89
		e. 1,000,000 to less than 5,000,000	0.88	0.88
		f. 5,000,000 or more	0.85	0.87
		Total	0.90	0.87
	34990 Other Machinery and Equipment Wholesaling n.e.c.	a. 50,000 to less than 100,000	0.95	0.79
		b. 100,000 to less than 300,000	0.91	0.82
		c. 300,000 to less than 500,000	0.92	0.91
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.87
		f. 5,000,000 or more	0.83	0.86
		Total	0.88	0.87
	35010 Car Wholesaling	a. 50,000 to less than 100,000	1.23	0.63
		b. 100,000 to less than 300,000	0.89	0.91
		c. 300,000 to less than 500,000	0.78	0.88
		d. 500,000 to less than 1,000,000	0.87	0.96
		e. 1,000,000 to less than 5,000,000	0.88	0.96
		f. 5,000,000 or more	0.93	0.96

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.91	0.95
	35020 Commercial Vehicle Wholesaling	a. 50,000 to less than 100,000	1.02	0.63
		b. 100,000 to less than 300,000	0.97	0.91
		c. 300,000 to less than 500,000	1.11	0.96
		d. 500,000 to less than 1,000,000	0.81	0.88
		e. 1,000,000 to less than 5,000,000	0.86	0.91
		f. 5,000,000 or more	0.94	0.94
		Total	0.91	0.92
	35030 Trailer and Other Motor Vehicle Wholesaling	a. 50,000 to less than 100,000	0.94	0.62
		b. 100,000 to less than 300,000	1.30	1.01
		c. 300,000 to less than 500,000	1.02	0.92
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.88	0.91
		f. 5,000,000 or more	0.98	0.97
		Total	0.99	0.96
	35040 Motor Vehicle New Parts Wholesaling	a. 50,000 to less than 100,000	0.89	0.80
		b. 100,000 to less than 300,000	0.99	0.88
		c. 300,000 to less than 500,000	0.85	0.88
		d. 500,000 to less than 1,000,000	0.89	0.92
		e. 1,000,000 to less than 5,000,000	0.89	0.92
		f. 5,000,000 or more	0.87	0.88
		Total	0.90	0.90
	35050 Motor Vehicle Dismantling and Used Parts Wholesaling	a. 50,000 to less than 100,000	0.67	0.61
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.91	0.93
		d. 500,000 to less than 1,000,000	0.92	0.90
		e. 1,000,000 to less than 5,000,000	0.82	0.89
		f. 5,000,000 or more	0.84	0.93
		Total	0.85	0.89
	36010 General Line Grocery Wholesaling	a. 50,000 to less than 100,000	1.12	1.06
		b. 100,000 to less than 300,000	0.96	0.99
		c. 300,000 to less than 500,000	0.80	0.81
		d. 500,000 to less than 1,000,000	0.98	0.86
		e. 1,000,000 to less than 5,000,000	0.87	0.96
		f. 5,000,000 or more	0.83	0.96
		Total	0.90	0.96
	36020 Meat, Poultry and Smallgoods Wholesaling	a. 50,000 to less than 100,000	1.12	0.55
		b. 100,000 to less than 300,000	1.10	0.86
		c. 300,000 to less than 500,000	0.86	0.93
		d. 500,000 to less than 1,000,000	0.85	0.95
		e. 1,000,000 to less than 5,000,000	0.87	0.97
		f. 5,000,000 or more	0.90	0.99

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.92	0.97
	36030 Dairy Produce Wholesaling	a. 50,000 to less than 100,000	1.45	1.11
		b. 100,000 to less than 300,000	1.71	0.85
		c. 300,000 to less than 500,000	0.69	0.72
		d. 500,000 to less than 1,000,000	0.85	0.92
		e. 1,000,000 to less than 5,000,000	0.87	0.95
		f. 5,000,000 or more	0.93	0.97
		Total	1.04	0.94
	36040 Fish and Seafood Wholesaling	a. 50,000 to less than 100,000	1.32	0.96
		b. 100,000 to less than 300,000	1.04	0.90
		c. 300,000 to less than 500,000	1.45	0.95
		d. 500,000 to less than 1,000,000	0.82	0.92
		e. 1,000,000 to less than 5,000,000	0.87	0.96
		f. 5,000,000 or more	0.82	0.96
		Total	0.96	0.95
	36050 Fruit and Vegetable Wholesaling	a. 50,000 to less than 100,000	2.03	0.89
		b. 100,000 to less than 300,000	1.13	0.85
		c. 300,000 to less than 500,000	0.70	0.86
		d. 500,000 to less than 1,000,000	21.72	0.89
		e. 1,000,000 to less than 5,000,000	0.85	0.95
		f. 5,000,000 or more	0.87	0.95
		Total	3.21	0.94
	36061 Liquor Wholesaling	a. 50,000 to less than 100,000	1.26	0.98
		b. 100,000 to less than 300,000	1.07	0.97
		c. 300,000 to less than 500,000	0.92	0.94
		d. 500,000 to less than 1,000,000	1.01	0.92
		e. 1,000,000 to less than 5,000,000	0.90	0.91
		f. 5,000,000 or more	0.81	0.86
		Total	1.00	0.94
	36062 Tobacco Product Wholesaling	a. 50,000 to less than 100,000	0.96	0.79
		b. 100,000 to less than 300,000	0.76	0.79
		e. 1,000,000 to less than 5,000,000	0.89	0.91
		f. 5,000,000 or more	0.87	0.89
		Total	0.90	0.94
	36090 Other Grocery Wholesaling	a. 50,000 to less than 100,000	1.00	0.89
		b. 100,000 to less than 300,000	0.92	0.89
		c. 300,000 to less than 500,000	0.87	0.91
		d. 500,000 to less than 1,000,000	1.00	0.91
		e. 1,000,000 to less than 5,000,000	0.87	0.93
		f. 5,000,000 or more	0.86	0.92
		Total	0.91	0.92
	37110 Textile Product Wholesaling	a. 50,000 to less than 100,000	0.87	0.75



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.85	0.77
		c. 300,000 to less than 500,000	0.87	0.90
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.87	0.87
		Total	0.85	0.86
	37120 Clothing and Footwear Wholesaling	a. 50,000 to less than 100,000	0.99	0.87
		b. 100,000 to less than 300,000	0.88	0.87
		c. 300,000 to less than 500,000	0.87	0.88
		d. 500,000 to less than 1,000,000	0.90	0.90
		e. 1,000,000 to less than 5,000,000	0.83	0.87
		f. 5,000,000 or more	0.79	0.82
		Total	0.87	0.87
	37200 Pharmaceutical and Toiletry Goods Wholesaling	a. 50,000 to less than 100,000	1.03	0.82
		b. 100,000 to less than 300,000	1.29	0.85
		c. 300,000 to less than 500,000	0.90	0.87
		d. 500,000 to less than 1,000,000	0.96	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.90
		f. 5,000,000 or more	0.85	0.88
		Total	0.99	0.89
	37310 Furniture and Floor Covering Wholesaling	a. 50,000 to less than 100,000	1.20	0.92
		b. 100,000 to less than 300,000	0.98	0.92
		c. 300,000 to less than 500,000	0.85	0.90
		d. 500,000 to less than 1,000,000	0.90	0.93
		e. 1,000,000 to less than 5,000,000	0.90	0.91
		f. 5,000,000 or more	0.88	0.91
		Total	0.94	0.91
	37320 Jewellery and Watch Wholesaling	a. 50,000 to less than 100,000	1.03	0.92
		b. 100,000 to less than 300,000	0.85	0.84
		c. 300,000 to less than 500,000	0.99	0.90
		d. 500,000 to less than 1,000,000	1.13	0.93
		e. 1,000,000 to less than 5,000,000	0.93	0.90
		f. 5,000,000 or more	0.94	0.94
		Total	0.97	0.90
	37330 Kitchen and Diningware Wholesaling	a. 50,000 to less than 100,000	1.12	0.92
		b. 100,000 to less than 300,000	0.88	0.88
		c. 300,000 to less than 500,000	0.88	0.84
		d. 500,000 to less than 1,000,000	0.86	0.90
		e. 1,000,000 to less than 5,000,000	0.83	0.89
		f. 5,000,000 or more	0.81	0.86
		Total	0.88	0.88
	37340 Toy and Sporting Goods Wholesaling	a. 50,000 to less than 100,000	1.27	0.81

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.83	0.82
		c. 300,000 to less than 500,000	0.88	0.88
		d. 500,000 to less than 1,000,000	0.93	0.92
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.82	0.83
		Total	0.90	0.86
	37350 Book and Magazine Wholesaling	a. 50,000 to less than 100,000	1.21	0.81
		b. 100,000 to less than 300,000	0.88	0.83
		c. 300,000 to less than 500,000	0.74	0.78
		d. 500,000 to less than 1,000,000	0.99	0.83
		e. 1,000,000 to less than 5,000,000	0.99	0.89
		f. 5,000,000 or more	0.92	0.85
		Total	0.96	0.87
	37360 Paper Product Wholesaling	a. 50,000 to less than 100,000	0.84	0.79
		b. 100,000 to less than 300,000	0.87	0.88
		c. 300,000 to less than 500,000	0.85	0.87
		d. 500,000 to less than 1,000,000	0.86	0.92
		e. 1,000,000 to less than 5,000,000	0.85	0.89
		f. 5,000,000 or more	0.91	0.92
		Total	0.86	0.90
	37390 Other Goods Wholesaling n.e.c.	a. 50,000 to less than 100,000	0.97	0.85
		b. 100,000 to less than 300,000	0.91	0.87
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.87	0.91
		e. 1,000,000 to less than 5,000,000	0.84	0.89
		f. 5,000,000 or more	0.82	0.86
		Total	0.87	0.88
	38000 Commission-Based Wholesaling	a. 50,000 to less than 100,000	0.87	0.79
		b. 100,000 to less than 300,000	0.82	0.78
		c. 300,000 to less than 500,000	0.78	0.79
		d. 500,000 to less than 1,000,000	0.79	0.82
		e. 1,000,000 to less than 5,000,000	0.97	0.88
		f. 5,000,000 or more	0.87	0.90
		Total	0.85	0.83
g.Retail Trade	39110 Car Retailing	a. 50,000 to less than 100,000	1.26	0.84
		b. 100,000 to less than 300,000	0.89	0.86
		c. 300,000 to less than 500,000	1.01	0.95
		d. 500,000 to less than 1,000,000	0.92	0.96
		e. 1,000,000 to less than 5,000,000	0.90	0.96
		f. 5,000,000 or more	0.93	0.98
		Total	0.94	0.96
	39120 Motor Cycle Retailing	a. 50,000 to less than 100,000	0.82	0.58

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.90	0.91
		c. 300,000 to less than 500,000	0.98	0.97
		d. 500,000 to less than 1,000,000	0.87	0.90
		e. 1,000,000 to less than 5,000,000	0.91	0.94
		f. 5,000,000 or more	0.93	0.94
		Total	0.90	0.93
	39130 Trailer and Other Motor Vehicle Retailing	a. 50,000 to less than 100,000	1.16	0.25
		b. 100,000 to less than 300,000	0.97	0.97
		c. 300,000 to less than 500,000	0.93	0.92
		d. 500,000 to less than 1,000,000	1.06	1.04
		e. 1,000,000 to less than 5,000,000	0.94	0.95
		f. 5,000,000 or more	0.90	0.95
		Total	0.96	0.95
	39211 Motor Vehicle Battery Retailing	a. 50,000 to less than 100,000	1.09	0.94
		b. 100,000 to less than 300,000	0.77	0.77
		c. 300,000 to less than 500,000	0.71	0.74
		d. 500,000 to less than 1,000,000	0.85	0.88
		e. 1,000,000 to less than 5,000,000	0.83	0.83
		Total	0.83	0.84
	39219 Motor Vehicle Parts Retailing n.e.c.	a. 50,000 to less than 100,000	0.92	0.83
		b. 100,000 to less than 300,000	0.88	0.89
		c. 300,000 to less than 500,000	0.86	0.93
		d. 500,000 to less than 1,000,000	0.92	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.92
		f. 5,000,000 or more	0.88	0.87
		Total	0.89	0.92
	39220 Tyre Retailing	a. 50,000 to less than 100,000	0.98	0.80
		b. 100,000 to less than 300,000	0.82	0.89
		c. 300,000 to less than 500,000	0.88	0.89
		d. 500,000 to less than 1,000,000	0.82	0.92
		e. 1,000,000 to less than 5,000,000	0.89	0.93
		f. 5,000,000 or more	0.88	0.92
		Total	0.87	0.92
	40000 Fuel Retailing	a. 50,000 to less than 100,000	0.80	0.74
		b. 100,000 to less than 300,000	0.84	0.83
		c. 300,000 to less than 500,000	0.88	0.92
		d. 500,000 to less than 1,000,000	0.90	0.96
		e. 1,000,000 to less than 5,000,000	0.92	0.97
		f. 5,000,000 or more	1.05	0.98
		Total	0.94	0.97
	41100 Supermarket and Grocery Stores	a. 50,000 to less than 100,000	1.19	1.01
		b. 100,000 to less than 300,000	0.98	0.97

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	0.93	0.97
		d. 500,000 to less than 1,000,000	0.92	0.97
		e. 1,000,000 to less than 5,000,000	0.88	0.96
		f. 5,000,000 or more	0.91	0.95
		Total	0.93	0.96
	41211 Meat Retailing (Except Poultry or Canned Meat)	a. 50,000 to less than 100,000	1.05	0.92
		b. 100,000 to less than 300,000	0.90	0.93
		c. 300,000 to less than 500,000	0.87	0.91
		d. 500,000 to less than 1,000,000	0.85	0.95
		e. 1,000,000 to less than 5,000,000	0.85	0.95
		f. 5,000,000 or more	0.90	0.96
		Total	0.87	0.95
	41212 Fresh Fish Retailing	a. 50,000 to less than 100,000	1.16	0.85
		b. 100,000 to less than 300,000	0.94	0.96
		c. 300,000 to less than 500,000	0.80	0.94
		d. 500,000 to less than 1,000,000	0.87	0.96
		e. 1,000,000 to less than 5,000,000	0.83	0.94
		f. 5,000,000 or more	0.88	0.96
		Total	0.87	0.96
	41213 Fresh Poultry Retailing	a. 50,000 to less than 100,000	0.71	0.88
		b. 100,000 to less than 300,000	0.82	0.97
		c. 300,000 to less than 500,000	0.86	0.95
		d. 500,000 to less than 1,000,000	0.94	0.99
		e. 1,000,000 to less than 5,000,000	0.80	0.95
		Total	0.86	0.97
	41220 Fruit and Vegetable Retailing	a. 50,000 to less than 100,000	1.89	0.79
		b. 100,000 to less than 300,000	0.84	0.88
		c. 300,000 to less than 500,000	0.87	0.95
		d. 500,000 to less than 1,000,000	0.91	0.97
		e. 1,000,000 to less than 5,000,000	0.86	0.95
		f. 5,000,000 or more	0.88	0.93
		Total	0.94	0.94
	41230 Liquor Retailing	a. 50,000 to less than 100,000	0.88	0.66
		b. 100,000 to less than 300,000	0.86	0.89
		c. 300,000 to less than 500,000	0.92	0.98
		d. 500,000 to less than 1,000,000	0.92	0.96
		e. 1,000,000 to less than 5,000,000	0.85	0.94
		f. 5,000,000 or more	0.84	0.90
		Total	0.87	0.94
	41290 Other Specialised Food Retailing	a. 50,000 to less than 100,000	1.06	0.93
		b. 100,000 to less than 300,000	0.92	0.89
		c. 300,000 to less than 500,000	0.90	0.91

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.86	0.90
		e. 1,000,000 to less than 5,000,000	0.85	0.91
		f. 5,000,000 or more	0.90	0.92
		Total	0.90	0.91
	42110 Furniture Retailing	a. 50,000 to less than 100,000	1.11	0.88
		b. 100,000 to less than 300,000	0.94	0.89
		c. 300,000 to less than 500,000	0.90	0.94
		d. 500,000 to less than 1,000,000	0.89	0.93
		e. 1,000,000 to less than 5,000,000	0.89	0.93
		f. 5,000,000 or more	0.86	0.91
		Total	0.92	0.92
	42120 Floor Coverings Retailing	a. 50,000 to less than 100,000	0.75	0.64
		b. 100,000 to less than 300,000	0.84	0.84
		c. 300,000 to less than 500,000	0.91	0.93
		d. 500,000 to less than 1,000,000	0.90	0.93
		e. 1,000,000 to less than 5,000,000	0.87	0.92
		f. 5,000,000 or more	0.87	0.91
		Total	0.87	0.92
	42130 Houseware Retailing	a. 50,000 to less than 100,000	1.45	0.89
		b. 100,000 to less than 300,000	0.98	0.94
		c. 300,000 to less than 500,000	0.96	0.92
		d. 500,000 to less than 1,000,000	0.87	0.93
		e. 1,000,000 to less than 5,000,000	0.91	0.93
		f. 5,000,000 or more	0.86	0.88
		Total	0.98	0.93
	42140 Manchester and Other Textile Goods Retailing	a. 50,000 to less than 100,000	0.99	0.92
		b. 100,000 to less than 300,000	0.85	0.87
		c. 300,000 to less than 500,000	0.87	0.92
		d. 500,000 to less than 1,000,000	0.91	0.90
		e. 1,000,000 to less than 5,000,000	0.88	0.89
		f. 5,000,000 or more	0.87	0.87
		Total	0.89	0.90
	42210 Electrical, Electronic and Gas Appliance Retailing	a. 50,000 to less than 100,000	0.99	0.91
		b. 100,000 to less than 300,000	0.88	0.90
		c. 300,000 to less than 500,000	0.86	0.89
		d. 500,000 to less than 1,000,000	0.90	0.92
		e. 1,000,000 to less than 5,000,000	0.91	0.93
		f. 5,000,000 or more	0.88	0.92
		Total	0.90	0.92
	42220 Computer and Computer Peripheral Retailing	a. 50,000 to less than 100,000	0.95	0.83
		b. 100,000 to less than 300,000	0.83	0.83
		c. 300,000 to less than 500,000	0.83	0.91

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.85	0.92
		e. 1,000,000 to less than 5,000,000	0.84	0.90
		f. 5,000,000 or more	0.81	0.91
		Total	0.85	0.89
	42290 Other Electrical and Electronic Goods Retailing	a. 50,000 to less than 100,000	0.98	0.85
		b. 100,000 to less than 300,000	0.93	0.88
		c. 300,000 to less than 500,000	0.89	0.95
		d. 500,000 to less than 1,000,000	0.85	0.91
		e. 1,000,000 to less than 5,000,000	0.87	0.91
		f. 5,000,000 or more	0.85	0.90
		Total	0.89	0.91
	42310 Hardware and Building Supplies Retailing	a. 50,000 to less than 100,000	0.99	0.79
		b. 100,000 to less than 300,000	0.89	0.89
		c. 300,000 to less than 500,000	0.87	0.91
		d. 500,000 to less than 1,000,000	0.88	0.93
		e. 1,000,000 to less than 5,000,000	0.88	0.92
		f. 5,000,000 or more	0.86	0.91
		Total	0.88	0.91
	42320 Garden Supplies Retailing	a. 50,000 to less than 100,000	1.03	0.82
		b. 100,000 to less than 300,000	0.84	0.85
		c. 300,000 to less than 500,000	0.83	0.87
		d. 500,000 to less than 1,000,000	0.82	0.88
		e. 1,000,000 to less than 5,000,000	0.84	0.88
		f. 5,000,000 or more	0.89	0.91
		Total	0.85	0.88
	42410 Sport and Camping Equipment Retailing	a. 50,000 to less than 100,000	0.90	0.87
		b. 100,000 to less than 300,000	0.93	0.89
		c. 300,000 to less than 500,000	0.92	0.92
		d. 500,000 to less than 1,000,000	0.89	0.93
		e. 1,000,000 to less than 5,000,000	0.87	0.92
		f. 5,000,000 or more	0.90	0.92
		Total	0.90	0.92
	42420 Entertainment Media Retailing	a. 50,000 to less than 100,000	0.93	0.75
		b. 100,000 to less than 300,000	0.96	0.90
		c. 300,000 to less than 500,000	0.88	0.92
		d. 500,000 to less than 1,000,000	0.85	0.89
		e. 1,000,000 to less than 5,000,000	0.82	0.92
		f. 5,000,000 or more	0.89	0.88
		Total	0.88	0.91
	42430 Toy and Game Retailing	a. 50,000 to less than 100,000	1.07	0.99
		b. 100,000 to less than 300,000	0.92	0.96
		c. 300,000 to less than 500,000	0.87	0.95

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		d. 500,000 to less than 1,000,000	0.86	0.88
		e. 1,000,000 to less than 5,000,000	0.89	0.95
		f. 5,000,000 or more	0.87	0.84
		Total	0.90	0.94
	42441 Newsagents	a. 50,000 to less than 100,000	0.69	0.71
		b. 100,000 to less than 300,000	0.86	0.90
		c. 300,000 to less than 500,000	0.87	0.93
		d. 500,000 to less than 1,000,000	0.88	0.94
		e. 1,000,000 to less than 5,000,000	0.84	0.93
		f. 5,000,000 or more	0.87	0.95
		Total	0.85	0.93
	42442 Book Retailing	a. 50,000 to less than 100,000	0.96	0.88
		b. 100,000 to less than 300,000	0.80	0.86
		c. 300,000 to less than 500,000	0.88	0.90
		d. 500,000 to less than 1,000,000	0.86	0.91
		e. 1,000,000 to less than 5,000,000	0.83	0.91
		f. 5,000,000 or more	0.88	0.89
		Total	0.86	0.90
	42450 Marine Equipment Retailing	a. 50,000 to less than 100,000	1.62	0.87
		b. 100,000 to less than 300,000	0.87	0.83
		c. 300,000 to less than 500,000	0.87	0.97
		d. 500,000 to less than 1,000,000	0.80	0.92
		e. 1,000,000 to less than 5,000,000	0.96	0.95
		f. 5,000,000 or more	0.93	0.96
		Total	0.98	0.93
	42510 Clothing Retailing	a. 50,000 to less than 100,000	1.10	0.98
		b. 100,000 to less than 300,000	0.95	0.94
		c. 300,000 to less than 500,000	0.88	0.92
		d. 500,000 to less than 1,000,000	0.87	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.92
		f. 5,000,000 or more	0.88	0.91
		Total	0.92	0.93
	42520 Footwear Retailing	a. 50,000 to less than 100,000	1.20	0.96
		b. 100,000 to less than 300,000	0.98	0.95
		c. 300,000 to less than 500,000	0.88	0.95
		d. 500,000 to less than 1,000,000	0.81	0.88
		e. 1,000,000 to less than 5,000,000	0.83	0.88
		f. 5,000,000 or more	0.78	0.82
		Total	0.88	0.91
	42530 Watch and Jewellery Retailing	a. 50,000 to less than 100,000	0.95	0.89
		b. 100,000 to less than 300,000	0.95	0.91
		c. 300,000 to less than 500,000	0.92	0.92

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		d. 500,000 to less than 1,000,000	0.88	0.89
		e. 1,000,000 to less than 5,000,000	0.90	0.90
		f. 5,000,000 or more	0.99	0.89
		Total	0.92	0.90
	42590 Other Personal Accessory Retailing	a. 50,000 to less than 100,000	0.99	0.84
		b. 100,000 to less than 300,000	0.93	0.83
		c. 300,000 to less than 500,000	0.97	0.99
		d. 500,000 to less than 1,000,000	0.84	0.89
		e. 1,000,000 to less than 5,000,000	0.89	0.89
		f. 5,000,000 or more	0.98	0.82
		Total	0.91	0.91
	42600 Department Stores	b. 100,000 to less than 300,000	1.18	0.83
		c. 300,000 to less than 500,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	0.85	0.91
		f. 5,000,000 or more	1.03	0.92
		Total	0.97	0.91
	42711 Chemist or Pharmacy Operations	a. 50,000 to less than 100,000	0.82	0.71
		b. 100,000 to less than 300,000	0.95	0.82
		c. 300,000 to less than 500,000	1.08	0.88
		d. 500,000 to less than 1,000,000	1.11	0.91
		e. 1,000,000 to less than 5,000,000	0.94	0.94
		f. 5,000,000 or more	0.96	0.96
	42712 Cosmetics, Perfumes and Toiletry Goods Retailing (Except Direct Marketing) n.e.c.	Total	0.97	0.93
		a. 50,000 to less than 100,000	1.25	0.97
		b. 100,000 to less than 300,000	1.02	0.90
		c. 300,000 to less than 500,000	1.05	0.90
		d. 500,000 to less than 1,000,000	0.84	0.88
		e. 1,000,000 to less than 5,000,000	0.92	0.91
		f. 5,000,000 or more	0.84	0.84
	42720 Stationery Goods Retailing	Total	0.99	0.90
		a. 50,000 to less than 100,000	0.91	0.91
		b. 100,000 to less than 300,000	0.85	0.92
		c. 300,000 to less than 500,000	0.82	0.90
		d. 500,000 to less than 1,000,000	0.81	0.88
		e. 1,000,000 to less than 5,000,000	0.88	0.89
		f. 5,000,000 or more	0.85	0.89
	42731 Pawnbroking	Total	0.86	0.90
		a. 50,000 to less than 100,000	1.27	1.01
		b. 100,000 to less than 300,000	1.16	0.95
		c. 300,000 to less than 500,000	0.77	0.78
		d. 500,000 to less than 1,000,000	0.87	0.84
		e. 1,000,000 to less than 5,000,000	0.79	0.87



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.95	0.89
	42732 Antiques Retailing (Except Pawnbroking or Disposal Stores)	a. 50,000 to less than 100,000	1.00	0.90
		b. 100,000 to less than 300,000	0.85	0.87
		c. 300,000 to less than 500,000	0.83	0.88
		d. 500,000 to less than 1,000,000	0.86	0.82
		e. 1,000,000 to less than 5,000,000	0.93	0.96
		Total	0.89	0.90
	42733 Disposal Stores (Second Hand Goods Retailing Except Pawnbroking and Antiques)	a. 50,000 to less than 100,000	1.11	0.91
		b. 100,000 to less than 300,000	0.88	0.82
		c. 300,000 to less than 500,000	0.99	0.83
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.91	0.89
		f. 5,000,000 or more	0.79	0.83
		Total	0.92	0.87
	42740 Flower Retailing	a. 50,000 to less than 100,000	0.94	0.85
		b. 100,000 to less than 300,000	0.85	0.89
		c. 300,000 to less than 500,000	0.89	0.92
		d. 500,000 to less than 1,000,000	0.85	0.90
		e. 1,000,000 to less than 5,000,000	0.88	0.90
		f. 5,000,000 or more	0.82	0.85
		Total	0.87	0.90
	42791 Swimming Pool and Spa Retailing	a. 50,000 to less than 100,000	1.40	0.71
		b. 100,000 to less than 300,000	0.86	0.80
		c. 300,000 to less than 500,000	0.87	0.89
		d. 500,000 to less than 1,000,000	0.89	0.88
		e. 1,000,000 to less than 5,000,000	0.87	0.89
		f. 5,000,000 or more	1.02	0.96
		Total	0.94	0.87
	42792 Art Dealers (Including Retail Art Gallery Operation Except by Direct Marketing)	a. 50,000 to less than 100,000	1.05	0.82
		b. 100,000 to less than 300,000	0.97	0.92
		c. 300,000 to less than 500,000	0.87	0.93
		d. 500,000 to less than 1,000,000	0.80	0.83
		e. 1,000,000 to less than 5,000,000	0.84	0.87
		f. 5,000,000 or more	0.80	0.87
		Total	0.91	0.90
	42793 Adult Sex Shop Operation	a. 50,000 to less than 100,000	0.98	0.83
		b. 100,000 to less than 300,000	1.04	0.87
		c. 300,000 to less than 500,000	0.97	0.87
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.71	0.67
		Total	0.93	0.87
	42794 Pets Retailing	a. 50,000 to less than 100,000	1.22	0.89

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.92	0.93
		c. 300,000 to less than 500,000	0.94	0.93
		d. 500,000 to less than 1,000,000	0.86	0.91
		e. 1,000,000 to less than 5,000,000	0.90	0.93
		f. 5,000,000 or more	0.89	0.85
		Total	0.93	0.93
	42799 Other Store-Based Retailing n.e.c.	a. 50,000 to less than 100,000	1.01	0.92
		b. 100,000 to less than 300,000	0.92	0.92
		c. 300,000 to less than 500,000	0.86	0.92
		d. 500,000 to less than 1,000,000	0.87	0.92
		e. 1,000,000 to less than 5,000,000	0.87	0.94
		f. 5,000,000 or more	0.86	0.95
		Total	0.89	0.93
	43101 Cosmetics, Perfumes and Toiletry Goods Retailing by Direct Marketing (Except Commission Based)	a. 50,000 to less than 100,000	0.83	0.85
		b. 100,000 to less than 300,000	0.84	0.76
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		Total	0.85	0.86
	43102 Jewellery Retailing by Direct Marketing (Except Commission Based)	b. 100,000 to less than 300,000	0.94	0.89
		c. 300,000 to less than 500,000	0.74	0.78
		d. 500,000 to less than 1,000,000	0.85	0.85
		e. 1,000,000 to less than 5,000,000	0.89	0.87
		Total	0.87	0.87
	43109 Non-Store Retailing n.e.c.	a. 50,000 to less than 100,000	0.95	0.82
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.88	0.90
		d. 500,000 to less than 1,000,000	0.85	0.90
		e. 1,000,000 to less than 5,000,000	0.83	0.91
		f. 5,000,000 or more	0.82	0.88
		Total	0.88	0.89
	43201 Cosmetics, Perfumes and Toiletry Goods Retailing Commission Based	b. 100,000 to less than 300,000	0.89	0.85
		Total	0.95	0.89
	43209 Retail Commission-Based Buying and/or Selling n.e.c.	a. 50,000 to less than 100,000	8.92	0.68
		b. 100,000 to less than 300,000	0.72	0.74
		c. 300,000 to less than 500,000	0.82	0.89
		d. 500,000 to less than 1,000,000	0.93	0.93
		e. 1,000,000 to less than 5,000,000	0.88	0.94
		f. 5,000,000 or more	0.80	0.87
		Total	2.46	0.85
h.Accommodation and Food Services	44000 Accommodation	a. 50,000 to less than 100,000	1.60	0.83
		b. 100,000 to less than 300,000	0.86	0.77
		c. 300,000 to less than 500,000	0.77	0.77
		d. 500,000 to less than 1,000,000	0.84	0.80

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		e. 1,000,000 to less than 5,000,000	0.77	0.77
		f. 5,000,000 or more	0.76	0.77
		Total	0.88	0.78
	45110 Cafes and Restaurants	a. 50,000 to less than 100,000	1.09	0.99
		b. 100,000 to less than 300,000	0.94	0.93
		c. 300,000 to less than 500,000	0.89	0.91
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.83	0.85
		f. 5,000,000 or more	0.74	0.77
		Total	0.90	0.89
	45120 Takeaway Food Services	a. 50,000 to less than 100,000	0.99	0.95
		b. 100,000 to less than 300,000	0.90	0.92
		c. 300,000 to less than 500,000	0.87	0.89
		d. 500,000 to less than 1,000,000	0.84	0.88
		e. 1,000,000 to less than 5,000,000	0.82	0.85
		f. 5,000,000 or more	0.76	0.79
		Total	0.87	0.89
	45130 Catering Services	a. 50,000 to less than 100,000	0.88	0.81
		b. 100,000 to less than 300,000	0.81	0.83
		c. 300,000 to less than 500,000	0.82	0.84
		d. 500,000 to less than 1,000,000	0.91	0.86
		e. 1,000,000 to less than 5,000,000	0.81	0.85
		f. 5,000,000 or more	0.73	0.72
		Total	0.84	0.84
	45200 Pubs, Taverns and Bars	a. 50,000 to less than 100,000	1.07	0.85
		b. 100,000 to less than 300,000	0.96	0.92
		c. 300,000 to less than 500,000	0.89	0.93
		d. 500,000 to less than 1,000,000	0.90	0.92
		e. 1,000,000 to less than 5,000,000	0.83	0.86
		f. 5,000,000 or more	0.77	0.79
		Total	0.87	0.87
	45301 Licensed Clubs (Hospitality) Operation	a. 50,000 to less than 100,000	0.98	0.86
		b. 100,000 to less than 300,000	0.87	0.87
		c. 300,000 to less than 500,000	0.88	0.88
		d. 500,000 to less than 1,000,000	0.88	0.89
		e. 1,000,000 to less than 5,000,000	0.87	0.84
		f. 5,000,000 or more	0.74	0.73
		Total	0.86	0.85
	45302 Unlicensed Clubs (Hospitality) Operation	a. 50,000 to less than 100,000	0.97	0.76
		b. 100,000 to less than 300,000	0.88	0.87
		c. 300,000 to less than 500,000	0.88	0.85
		d. 500,000 to less than 1,000,000	0.80	0.73

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
i. Transport, Postal and Warehousing		e. 1,000,000 to less than 5,000,000	0.85	0.87
		f. 5,000,000 or more	0.60	0.66
		Total	0.84	0.81
	46100 Road Freight Transport	a. 50,000 to less than 100,000	0.76	0.77
		b. 100,000 to less than 300,000	0.72	0.74
		c. 300,000 to less than 500,000	0.76	0.77
		d. 500,000 to less than 1,000,000	0.78	0.79
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.83	0.86
		Total	0.75	0.77
	46210 Interurban and Rural Bus Transport	a. 50,000 to less than 100,000	0.76	0.76
		b. 100,000 to less than 300,000	0.79	0.82
		c. 300,000 to less than 500,000	0.87	0.85
		d. 500,000 to less than 1,000,000	0.87	0.88
		e. 1,000,000 to less than 5,000,000	0.73	0.77
		f. 5,000,000 or more	0.69	0.68
		Total	0.78	0.80
	46220 Urban Bus Transport (Including Tramway)	a. 50,000 to less than 100,000	0.69	0.61
		b. 100,000 to less than 300,000	0.73	0.61
		c. 300,000 to less than 500,000	0.87	0.65
		d. 500,000 to less than 1,000,000	0.65	0.61
		e. 1,000,000 to less than 5,000,000	0.69	0.65
		f. 5,000,000 or more	0.66	0.66
		Total	0.71	0.64
	46231 Taxi Service Operation	a. 50,000 to less than 100,000	0.73	0.69
		b. 100,000 to less than 300,000	0.68	0.71
		c. 300,000 to less than 500,000	0.84	0.90
		d. 500,000 to less than 1,000,000	0.79	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.86
		f. 5,000,000 or more	0.69	0.77
		Total	0.75	0.80
	46239 Other Road Transport (Except Taxi)	a. 50,000 to less than 100,000	0.75	0.79
		b. 100,000 to less than 300,000	0.74	0.74
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.81	0.80
		e. 1,000,000 to less than 5,000,000	0.80	0.79
		f. 5,000,000 or more	0.75	0.72
		Total	0.77	0.79
	47100 Rail Freight Transport	f. 5,000,000 or more	0.94	0.83
		Total	0.83	0.83
	47200 Rail Passenger Transport	f. 5,000,000 or more	0.87	0.82
		Total	0.80	0.81

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	48100 Water Freight Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.48 0.84 0.86 0.94 0.94 1.19 0.96	0.14 0.78 0.75 0.89 0.76 0.83 0.82
	48200 Water Passenger Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.57 0.89 0.80 0.88 1.05 1.00 0.97	0.72 0.92 0.76 0.83 0.88 0.81 0.84
	49001 Aircraft Charter and Lease	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.00 0.84 0.84 0.78 0.82 0.90 0.86	0.76 0.70 0.63 0.84 0.81 0.83 0.79
	49009 Other Air and Space Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	4.10 1.81 1.44 0.73 0.89 0.79 1.27	0.96 0.87 0.82 0.76 0.79 0.54 0.78
	50100 Scenic and Sightseeing Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.92 0.89 0.81 0.80 0.80 0.84 0.85	0.85 0.86 0.82 0.85 0.82 0.80 0.85
	50210 Pipeline Transport	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 f. 5,000,000 or more Total	0.66 0.73 0.51 0.64	0.58 0.63 0.65 0.65
	50290 Other Transport n.e.c.	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000	0.67 0.79 0.74	0.62 0.77 0.76

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.72	0.61
		e. 1,000,000 to less than 5,000,000	0.78	0.85
		f. 5,000,000 or more	0.64	0.45
		Total	0.74	0.77
	51010 Postal Services	a. 50,000 to less than 100,000	0.72	0.75
		b. 100,000 to less than 300,000	0.73	0.76
		c. 300,000 to less than 500,000	0.83	0.87
		d. 500,000 to less than 1,000,000	0.91	0.84
		e. 1,000,000 to less than 5,000,000	0.78	0.88
		f. 5,000,000 or more	0.77	0.82
		Total	0.75	0.78
	51020 Courier Pick-up and Delivery Services	a. 50,000 to less than 100,000	0.70	0.73
		b. 100,000 to less than 300,000	0.75	0.75
		c. 300,000 to less than 500,000	0.78	0.82
		d. 500,000 to less than 1,000,000	0.78	0.83
		e. 1,000,000 to less than 5,000,000	0.85	0.89
		f. 5,000,000 or more	0.81	0.87
		Total	0.74	0.77
	52110 Stevedoring Services	d. 500,000 to less than 1,000,000	0.91	0.77
		e. 1,000,000 to less than 5,000,000	0.78	0.75
		Total	0.73	0.73
	52120 Port and Water Transport Terminal Operations	b. 100,000 to less than 300,000	2.22	0.62
		d. 500,000 to less than 1,000,000	0.72	0.63
		e. 1,000,000 to less than 5,000,000	0.78	0.81
		f. 5,000,000 or more	0.71	0.71
		Total	1.02	0.73
	52190 Other Water Transport Support Services	a. 50,000 to less than 100,000	0.86	0.63
		b. 100,000 to less than 300,000	1.40	0.67
		c. 300,000 to less than 500,000	0.79	0.80
		d. 500,000 to less than 1,000,000	0.96	0.79
		e. 1,000,000 to less than 5,000,000	1.10	0.87
		f. 5,000,000 or more	1.00	0.75
		Total	1.07	0.78
	52200 Airport Operations and Other Air Transport Support Services	a. 50,000 to less than 100,000	1.11	0.75
		b. 100,000 to less than 300,000	0.86	0.71
		c. 300,000 to less than 500,000	0.88	0.83
		d. 500,000 to less than 1,000,000	0.77	0.76
		e. 1,000,000 to less than 5,000,000	0.79	0.81
		f. 5,000,000 or more	0.65	0.69
		Total	0.85	0.78
	52910 Customs Agency Services	a. 50,000 to less than 100,000	0.84	0.93
		b. 100,000 to less than 300,000	0.77	0.78

**Taxation Statistics 2009–10**
**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	1.06	0.94
		d. 500,000 to less than 1,000,000	0.89	0.90
		e. 1,000,000 to less than 5,000,000	0.85	0.94
		f. 5,000,000 or more	0.85	0.99
		Total	0.85	0.95
	52920 Freight Forwarding Services	a. 50,000 to less than 100,000	0.74	0.74
		b. 100,000 to less than 300,000	0.82	0.75
		c. 300,000 to less than 500,000	0.86	0.87
		d. 500,000 to less than 1,000,000	0.84	0.94
		e. 1,000,000 to less than 5,000,000	0.88	0.95
		f. 5,000,000 or more	0.91	0.97
		Total	0.86	0.93
	52991 Taxi Driver	a. 50,000 to less than 100,000	0.50	0.12
		b. 100,000 to less than 300,000	0.76	0.86
		Total	0.72	0.86
	52999 Other Transport Support Services n.e.c.	a. 50,000 to less than 100,000	0.80	0.77
		b. 100,000 to less than 300,000	1.20	0.72
		c. 300,000 to less than 500,000	0.76	0.81
		d. 500,000 to less than 1,000,000	1.29	0.93
		e. 1,000,000 to less than 5,000,000	0.83	0.87
		f. 5,000,000 or more	0.84	0.84
		Total	0.99	0.81
	53010 Grain Storage Services	b. 100,000 to less than 300,000	0.88	0.86
		d. 500,000 to less than 1,000,000	0.51	0.44
		e. 1,000,000 to less than 5,000,000	0.88	0.85
		f. 5,000,000 or more	0.94	0.92
		Total	0.83	0.89
	53090 Other Warehousing and Storage Services	a. 50,000 to less than 100,000	0.99	0.77
		b. 100,000 to less than 300,000	0.81	0.76
		c. 300,000 to less than 500,000	0.75	0.79
		d. 500,000 to less than 1,000,000	0.79	0.81
		e. 1,000,000 to less than 5,000,000	0.89	0.91
		f. 5,000,000 or more	0.78	0.84
		Total	0.84	0.85
j.Information Media and Telecommunications	54110 Newspaper Publishing	a. 50,000 to less than 100,000	1.44	0.68
		b. 100,000 to less than 300,000	0.85	0.89
		c. 300,000 to less than 500,000	0.88	0.90
		d. 500,000 to less than 1,000,000	0.87	0.84
		e. 1,000,000 to less than 5,000,000	0.77	0.79
		f. 5,000,000 or more	0.60	0.62
		Total	0.89	0.83
	54120 Magazine and Other Periodical Publishing	a. 50,000 to less than 100,000	1.17	0.88

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.84	0.87
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.80	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.86
		f. 5,000,000 or more	0.78	0.81
		Total	0.86	0.86
	54130 Book Publishing	a. 50,000 to less than 100,000	1.12	0.88
		b. 100,000 to less than 300,000	0.77	0.78
		c. 300,000 to less than 500,000	0.80	0.77
		d. 500,000 to less than 1,000,000	0.81	0.79
		e. 1,000,000 to less than 5,000,000	0.76	0.78
		f. 5,000,000 or more	0.84	0.80
		Total	0.84	0.80
	54140 Directory and Mailing List Publishing	b. 100,000 to less than 300,000	0.85	0.81
		Total	0.72	0.72
	54190 Other Publishing (except Software, Music and Internet)	a. 50,000 to less than 100,000	1.43	1.00
		b. 100,000 to less than 300,000	0.83	0.75
		c. 300,000 to less than 500,000	0.64	0.45
		d. 500,000 to less than 1,000,000	0.97	0.85
		e. 1,000,000 to less than 5,000,000	0.86	0.80
		Total	0.90	0.81
	54200 Software Publishing	a. 50,000 to less than 100,000	0.94	0.86
		b. 100,000 to less than 300,000	0.94	0.76
		c. 300,000 to less than 500,000	0.71	0.76
		d. 500,000 to less than 1,000,000	1.05	0.81
		e. 1,000,000 to less than 5,000,000	0.78	0.84
		f. 5,000,000 or more	0.84	0.66
		Total	0.89	0.81
	55110 Motion Picture and Video Production	a. 50,000 to less than 100,000	0.93	0.79
		b. 100,000 to less than 300,000	0.79	0.72
		c. 300,000 to less than 500,000	1.73	0.73
		d. 500,000 to less than 1,000,000	1.31	0.80
		e. 1,000,000 to less than 5,000,000	0.94	0.86
		f. 5,000,000 or more	0.81	0.81
		Total	1.00	0.76
	55120 Motion Picture and Video Distribution	a. 50,000 to less than 100,000	0.78	0.53
		b. 100,000 to less than 300,000	0.74	0.74
		c. 300,000 to less than 500,000	1.00	0.79
		d. 500,000 to less than 1,000,000	0.79	0.88
		e. 1,000,000 to less than 5,000,000	0.81	0.83
		f. 5,000,000 or more	0.69	0.69
		Total	0.78	0.79



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
	55130 Motion Picture Exhibition	a. 50,000 to less than 100,000	0.79	0.70
		b. 100,000 to less than 300,000	1.23	0.75
		c. 300,000 to less than 500,000	0.65	0.52
		d. 500,000 to less than 1,000,000	1.11	0.92
		e. 1,000,000 to less than 5,000,000	0.88	0.85
		f. 5,000,000 or more	0.80	0.81
		Total	0.96	0.85
	55140 Post-production Services and Other Motion Picture and Video Activities	a. 50,000 to less than 100,000	0.82	0.74
		b. 100,000 to less than 300,000	0.72	0.71
		c. 300,000 to less than 500,000	0.86	0.75
		d. 500,000 to less than 1,000,000	0.81	0.78
		e. 1,000,000 to less than 5,000,000	0.85	0.79
		f. 5,000,000 or more	0.70	0.62
		Total	0.78	0.74
	55210 Music Publishing	a. 50,000 to less than 100,000	0.73	0.44
		b. 100,000 to less than 300,000	0.77	0.63
		c. 300,000 to less than 500,000	0.99	0.96
		d. 500,000 to less than 1,000,000	0.88	0.84
		e. 1,000,000 to less than 5,000,000	0.52	0.41
		f. 5,000,000 or more	0.79	0.86
		Total	0.76	0.75
	55220 Music and Other Sound Recording Activities	a. 50,000 to less than 100,000	1.06	0.74
		b. 100,000 to less than 300,000	0.71	0.70
		c. 300,000 to less than 500,000	0.77	0.74
		d. 500,000 to less than 1,000,000	0.85	0.81
		e. 1,000,000 to less than 5,000,000	0.71	0.72
		f. 5,000,000 or more	0.66	0.52
		Total	0.82	0.74
	56100 Radio Broadcasting	a. 50,000 to less than 100,000	0.89	0.84
		b. 100,000 to less than 300,000	0.98	0.85
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.82	0.73
		e. 1,000,000 to less than 5,000,000	0.78	0.74
		f. 5,000,000 or more	0.62	0.59
		Total	0.85	0.81
	56210 Free-to-Air Television Broadcasting	a. 50,000 to less than 100,000	0.79	0.75
		b. 100,000 to less than 300,000	0.66	0.71
		c. 300,000 to less than 500,000	2.84	0.70
		d. 500,000 to less than 1,000,000	0.96	0.84
		e. 1,000,000 to less than 5,000,000	0.86	0.72
		f. 5,000,000 or more	0.75	0.78
		Total	0.99	0.79

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
	56220 Cable and Other Subscription Broadcasting	a. 50,000 to less than 100,000	0.67	0.62
		b. 100,000 to less than 300,000	1.01	0.77
		c. 300,000 to less than 500,000	0.73	0.68
		f. 5,000,000 or more	0.82	0.67
		Total	0.84	0.77
	57000 Internet Publishing and Broadcasting	a. 50,000 to less than 100,000	1.12	0.66
		b. 100,000 to less than 300,000	0.93	0.80
		c. 300,000 to less than 500,000	0.87	0.90
		d. 500,000 to less than 1,000,000	0.88	0.91
		e. 1,000,000 to less than 5,000,000	0.78	0.82
		f. 5,000,000 or more	0.48	0.43
		Total	0.91	0.82
	58010 Wired Telecommunications Network Operation	a. 50,000 to less than 100,000	0.77	0.80
		b. 100,000 to less than 300,000	1.03	0.77
		c. 300,000 to less than 500,000	0.78	0.81
		d. 500,000 to less than 1,000,000	0.92	0.85
		e. 1,000,000 to less than 5,000,000	0.90	0.90
		f. 5,000,000 or more	0.76	0.74
		Total	0.91	0.82
	58020 Other Telecommunications Network Operation	a. 50,000 to less than 100,000	2.69	0.68
		b. 100,000 to less than 300,000	0.86	0.67
		d. 500,000 to less than 1,000,000	1.13	0.85
		e. 1,000,000 to less than 5,000,000	0.91	0.87
		f. 5,000,000 or more	0.82	0.83
		Total	1.08	0.81
	58090 Other Telecommunications Services	a. 50,000 to less than 100,000	0.92	0.85
		b. 100,000 to less than 300,000	0.73	0.71
		c. 300,000 to less than 500,000	1.10	0.86
		d. 500,000 to less than 1,000,000	0.94	0.93
		e. 1,000,000 to less than 5,000,000	0.89	0.90
		f. 5,000,000 or more	0.78	0.82
		Total	0.86	0.85
	59100 Internet Service Providers and Web Search Portals	a. 50,000 to less than 100,000	1.34	0.85
		b. 100,000 to less than 300,000	0.93	0.86
		c. 300,000 to less than 500,000	0.90	0.90
		d. 500,000 to less than 1,000,000	1.10	0.90
		e. 1,000,000 to less than 5,000,000	0.86	0.89
		f. 5,000,000 or more	0.75	0.81
		Total	0.98	0.87
	59210 Data Processing and Web Hosting Services	a. 50,000 to less than 100,000	1.42	0.69
		b. 100,000 to less than 300,000	0.74	0.77
		c. 300,000 to less than 500,000	0.91	0.87

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.92	0.83
		e. 1,000,000 to less than 5,000,000	0.84	0.84
		f. 5,000,000 or more	1.21	0.81
		Total	0.96	0.81
	59220 Electronic Information Storage Services	a. 50,000 to less than 100,000	0.68	0.78
		b. 100,000 to less than 300,000	0.89	0.75
		c. 300,000 to less than 500,000	0.77	0.85
		d. 500,000 to less than 1,000,000	0.92	0.83
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		f. 5,000,000 or more	0.73	0.72
		Total	0.81	0.78
	60100 Libraries and Archives	a. 50,000 to less than 100,000	0.82	0.84
		b. 100,000 to less than 300,000	0.79	0.74
		c. 300,000 to less than 500,000	0.68	0.60
		d. 500,000 to less than 1,000,000	0.68	0.71
		e. 1,000,000 to less than 5,000,000	0.87	0.80
		Total	0.78	0.80
	60200 Other Information Services	b. 100,000 to less than 300,000	0.76	0.69
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		f. 5,000,000 or more	0.76	0.66
		Total	0.88	0.82
k. Financial and Insurance Services	62210 Banking	b. 100,000 to less than 300,000	1.48	1.34
		c. 300,000 to less than 500,000	0.88	0.77
		d. 500,000 to less than 1,000,000	2.34	0.70
		e. 1,000,000 to less than 5,000,000	0.80	0.66
		f. 5,000,000 or more	0.58	0.52
		Total	1.41	0.73
	62220 Building Society Operation	f. 5,000,000 or more	0.75	0.83
		Total	1.66	0.85
	62230 Credit Union Operation	d. 500,000 to less than 1,000,000	2.33	1.31
		e. 1,000,000 to less than 5,000,000	1.56	0.86
		f. 5,000,000 or more	0.71	0.79
		Total	1.44	0.83
	62290 Other Depository Financial Intermediation	a. 50,000 to less than 100,000	2.04	0.83
		b. 100,000 to less than 300,000	0.86	0.76
		c. 300,000 to less than 500,000	0.60	0.63
		d. 500,000 to less than 1,000,000	0.67	0.73
		e. 1,000,000 to less than 5,000,000	0.61	0.59
		f. 5,000,000 or more	0.83	0.72
		Total	0.89	0.74
	62300 Non-Depository Financing	a. 50,000 to less than 100,000	1.48	0.75
		b. 100,000 to less than 300,000	0.80	0.77

**Taxation Statistics 2009–10**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	0.75	0.72
		d. 500,000 to less than 1,000,000	0.78	0.78
		e. 1,000,000 to less than 5,000,000	0.69	0.69
		f. 5,000,000 or more	0.77	0.87
		Total	0.87	0.77
	62400 Financial Asset Investing	a. 50,000 to less than 100,000	2.53	0.55
		b. 100,000 to less than 300,000	0.95	0.57
		c. 300,000 to less than 500,000	0.83	0.64
		d. 500,000 to less than 1,000,000	0.84	0.67
		e. 1,000,000 to less than 5,000,000	0.81	0.69
		f. 5,000,000 or more	0.95	0.73
		Total	1.22	0.63
	63100 Life Insurance	a. 50,000 to less than 100,000	0.90	0.70
		b. 100,000 to less than 300,000	0.70	0.76
		c. 300,000 to less than 500,000	0.75	0.75
		d. 500,000 to less than 1,000,000	0.62	0.55
		e. 1,000,000 to less than 5,000,000	0.76	0.70
		f. 5,000,000 or more	0.63	0.57
		Total	0.72	0.70
	63210 Health Insurance	a. 50,000 to less than 100,000	3.19	0.90
		b. 100,000 to less than 300,000	0.73	0.70
		e. 1,000,000 to less than 5,000,000	2.09	0.78
		f. 5,000,000 or more	0.66	0.78
		Total	1.12	0.78
	63220 General Insurance	a. 50,000 to less than 100,000	1.05	0.75
		b. 100,000 to less than 300,000	2.95	0.74
		c. 300,000 to less than 500,000	0.86	0.75
		d. 500,000 to less than 1,000,000	1.59	0.85
		e. 1,000,000 to less than 5,000,000	1.35	0.78
		f. 5,000,000 or more	0.77	0.66
		Total	1.57	0.75
	63300 Superannuation Funds	a. 50,000 to less than 100,000	0.94	0.69
		b. 100,000 to less than 300,000	0.58	0.49
		d. 500,000 to less than 1,000,000	0.60	0.69
		e. 1,000,000 to less than 5,000,000	0.75	0.69
		f. 5,000,000 or more	0.75	0.72
		Total	0.71	0.69
	64110 Financial Asset Broking Services	a. 50,000 to less than 100,000	0.79	0.70
		b. 100,000 to less than 300,000	0.72	0.70
		c. 300,000 to less than 500,000	0.77	0.74
		d. 500,000 to less than 1,000,000	0.84	0.78
		e. 1,000,000 to less than 5,000,000	0.80	0.76

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		f. 5,000,000 or more	0.90	0.80
		Total	0.78	0.74
	64190 Other Auxiliary Finance and Investment Services	a. 50,000 to less than 100,000	0.99	0.69
		b. 100,000 to less than 300,000	0.82	0.70
		c. 300,000 to less than 500,000	0.76	0.73
		d. 500,000 to less than 1,000,000	0.76	0.74
		e. 1,000,000 to less than 5,000,000	0.73	0.73
		f. 5,000,000 or more	0.72	0.75
		Total	0.82	0.72
	64200 Auxiliary Insurance Services	a. 50,000 to less than 100,000	0.83	0.72
		b. 100,000 to less than 300,000	0.75	0.70
		c. 300,000 to less than 500,000	0.65	0.65
		d. 500,000 to less than 1,000,000	0.69	0.69
		e. 1,000,000 to less than 5,000,000	0.69	0.67
		f. 5,000,000 or more	0.65	0.67
		Total	0.72	0.68
I.Rental, Hiring and Real Estate Services	66110 Passenger Car Rental and Hiring	a. 50,000 to less than 100,000	0.79	0.64
		b. 100,000 to less than 300,000	0.68	0.72
		c. 300,000 to less than 500,000	0.76	0.76
		d. 500,000 to less than 1,000,000	0.68	0.63
		e. 1,000,000 to less than 5,000,000	0.72	0.76
		f. 5,000,000 or more	0.56	0.57
		Total	0.70	0.72
	66190 Other Motor Vehicle and Transport Equipment Rental and Hiring	a. 50,000 to less than 100,000	0.85	0.83
		b. 100,000 to less than 300,000	0.71	0.73
		c. 300,000 to less than 500,000	0.73	0.74
		d. 500,000 to less than 1,000,000	1.06	0.78
		e. 1,000,000 to less than 5,000,000	0.65	0.71
		f. 5,000,000 or more	0.59	0.62
		Total	0.77	0.74
	66200 Farm Animal and Bloodstock Leasing	Total	0.71	0.65
	66310 Heavy Machinery and Scaffolding Rental and Hiring	a. 50,000 to less than 100,000	0.64	0.54
		b. 100,000 to less than 300,000	0.65	0.59
		c. 300,000 to less than 500,000	0.68	0.70
		d. 500,000 to less than 1,000,000	0.65	0.67
		e. 1,000,000 to less than 5,000,000	0.69	0.71
		f. 5,000,000 or more	0.72	0.72
		Total	0.67	0.67
	66320 Video and Other Electronic Media Rental and Hiring	a. 50,000 to less than 100,000	0.90	0.85
		b. 100,000 to less than 300,000	0.90	0.91
		c. 300,000 to less than 500,000	0.94	0.91
		d. 500,000 to less than 1,000,000	0.87	0.92

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.78	0.85
		f. 5,000,000 or more	0.85	0.67
		Total	0.88	0.90
	66390 Other Goods and Equipment Rental and Hiring n.e.c.	a. 50,000 to less than 100,000	0.73	0.62
		b. 100,000 to less than 300,000	0.67	0.66
		c. 300,000 to less than 500,000	0.71	0.76
		d. 500,000 to less than 1,000,000	0.69	0.76
		e. 1,000,000 to less than 5,000,000	0.70	0.77
		f. 5,000,000 or more	0.69	0.71
		Total	0.69	0.73
	66400 Non-Financial Intangible Assets (Except Copyrights) Leasing	a. 50,000 to less than 100,000	1.17	0.77
		b. 100,000 to less than 300,000	0.83	0.70
		c. 300,000 to less than 500,000	0.76	0.79
		d. 500,000 to less than 1,000,000	0.86	0.76
		e. 1,000,000 to less than 5,000,000	0.80	0.82
		f. 5,000,000 or more	0.78	0.83
		Total	0.87	0.79
	67110 Residential Property Operators	a. 50,000 to less than 100,000	0.87	0.81
		b. 100,000 to less than 300,000	0.79	0.81
		c. 300,000 to less than 500,000	0.74	0.80
		d. 500,000 to less than 1,000,000	0.74	0.81
		e. 1,000,000 to less than 5,000,000	0.64	0.69
		f. 5,000,000 or more	0.67	0.68
		Total	0.79	0.80
	67120 Non-Residential Property Operators	a. 50,000 to less than 100,000	0.68	0.39
		b. 100,000 to less than 300,000	0.58	0.38
		c. 300,000 to less than 500,000	0.55	0.43
		d. 500,000 to less than 1,000,000	0.53	0.40
		e. 1,000,000 to less than 5,000,000	0.56	0.40
		f. 5,000,000 or more	0.54	0.44
		Total	0.58	0.40
	67200 Real Estate Services	a. 50,000 to less than 100,000	1.00	0.80
		b. 100,000 to less than 300,000	3.37	0.78
		c. 300,000 to less than 500,000	0.78	0.80
		d. 500,000 to less than 1,000,000	0.77	0.79
		e. 1,000,000 to less than 5,000,000	0.74	0.76
		f. 5,000,000 or more	0.72	0.73
		Total	1.65	0.78
m. Professional, Scientific and Technical Services	69100 Scientific Research Services	a. 50,000 to less than 100,000	5.39	0.83
		b. 100,000 to less than 300,000	3.11	0.86
		c. 300,000 to less than 500,000	1.26	0.84
		d. 500,000 to less than 1,000,000	1.50	0.94

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	1.48	0.91
		f. 5,000,000 or more	0.97	0.90
		Total	2.40	0.88
	69210 Architectural Services	a. 50,000 to less than 100,000	0.76	0.76
		b. 100,000 to less than 300,000	0.71	0.74
		c. 300,000 to less than 500,000	0.76	0.76
		d. 500,000 to less than 1,000,000	0.74	0.75
		e. 1,000,000 to less than 5,000,000	0.75	0.75
		f. 5,000,000 or more	0.75	0.76
		Total	0.73	0.75
	69220 Surveying and Mapping Services	a. 50,000 to less than 100,000	5.19	0.70
		b. 100,000 to less than 300,000	0.68	0.67
		c. 300,000 to less than 500,000	0.68	0.68
		d. 500,000 to less than 1,000,000	0.74	0.73
		e. 1,000,000 to less than 5,000,000	0.76	0.74
		f. 5,000,000 or more	0.77	0.70
		Total	1.24	0.71
	69230 Engineering Design and Engineering Consulting Services	a. 50,000 to less than 100,000	0.75	0.70
		b. 100,000 to less than 300,000	0.69	0.67
		c. 300,000 to less than 500,000	4.99	0.72
		d. 500,000 to less than 1,000,000	0.76	0.78
		e. 1,000,000 to less than 5,000,000	0.79	0.80
		f. 5,000,000 or more	0.80	0.81
		Total	1.34	0.73
	69240 Other Specialised Design Services	a. 50,000 to less than 100,000	0.80	0.78
		b. 100,000 to less than 300,000	0.81	0.79
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.84	0.86
		e. 1,000,000 to less than 5,000,000	0.80	0.83
		f. 5,000,000 or more	0.82	0.86
		Total	0.81	0.82
	69250 Scientific Testing and Analysis Services	a. 50,000 to less than 100,000	1.28	0.75
		b. 100,000 to less than 300,000	0.77	0.72
		c. 300,000 to less than 500,000	0.78	0.77
		d. 500,000 to less than 1,000,000	0.83	0.73
		e. 1,000,000 to less than 5,000,000	0.77	0.78
		f. 5,000,000 or more	0.79	0.75
		Total	0.86	0.74
	69310 Legal Services	a. 50,000 to less than 100,000	0.93	0.76
		b. 100,000 to less than 300,000	0.77	0.76
		c. 300,000 to less than 500,000	0.75	0.77
		d. 500,000 to less than 1,000,000	0.78	0.76

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.78	0.75
		f. 5,000,000 or more	0.72	0.74
		Total	0.79	0.76
	69320 Accounting Services	a. 50,000 to less than 100,000	0.79	0.76
		b. 100,000 to less than 300,000	0.76	0.76
		c. 300,000 to less than 500,000	0.76	0.78
		d. 500,000 to less than 1,000,000	0.75	0.75
		e. 1,000,000 to less than 5,000,000	0.74	0.73
		f. 5,000,000 or more	0.66	0.66
		Total	0.76	0.75
	69400 Advertising Services	a. 50,000 to less than 100,000	1.06	0.78
		b. 100,000 to less than 300,000	0.84	0.76
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	0.84	0.84
		e. 1,000,000 to less than 5,000,000	0.85	0.85
		f. 5,000,000 or more	0.84	0.88
		Total	0.87	0.82
	69500 Market Research and Statistical Services	a. 50,000 to less than 100,000	0.84	0.72
		b. 100,000 to less than 300,000	0.75	0.71
		c. 300,000 to less than 500,000	0.74	0.74
		d. 500,000 to less than 1,000,000	0.85	0.78
		e. 1,000,000 to less than 5,000,000	0.77	0.80
		f. 5,000,000 or more	0.73	0.76
		Total	0.78	0.75
	69610 Corporate Head Office Management Services	a. 50,000 to less than 100,000	0.96	1.02
		b. 100,000 to less than 300,000	0.70	0.70
		c. 300,000 to less than 500,000	0.75	0.64
		d. 500,000 to less than 1,000,000	0.85	0.82
		e. 1,000,000 to less than 5,000,000	1.80	0.70
		f. 5,000,000 or more	1.01	0.81
		Total	1.09	0.81
	69621 Environmental Management Consultancy	a. 50,000 to less than 100,000	2.63	0.78
		b. 100,000 to less than 300,000	0.78	0.71
		c. 300,000 to less than 500,000	0.75	0.78
		d. 500,000 to less than 1,000,000	0.84	0.78
		e. 1,000,000 to less than 5,000,000	0.77	0.75
		f. 5,000,000 or more	0.76	0.73
		Total	1.04	0.76
	69622 OHAS Consultancy	a. 50,000 to less than 100,000	0.71	0.67
		b. 100,000 to less than 300,000	0.73	0.72
		c. 300,000 to less than 500,000	0.75	0.75
		d. 500,000 to less than 1,000,000	0.79	0.84



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.79	0.78
		f. 5,000,000 or more	0.89	0.88
		Total	0.75	0.75
	69629 Management Advice and Related Consulting Services n.e.c.	a. 50,000 to less than 100,000	0.76	0.70
		b. 100,000 to less than 300,000	0.71	0.70
		c. 300,000 to less than 500,000	0.71	0.73
		d. 500,000 to less than 1,000,000	0.75	0.77
		e. 1,000,000 to less than 5,000,000	0.79	0.81
		f. 5,000,000 or more	0.77	0.80
		Total	0.74	0.73
	69700 Veterinary Services	a. 50,000 to less than 100,000	0.74	0.67
		b. 100,000 to less than 300,000	0.75	0.71
		c. 300,000 to less than 500,000	0.78	0.83
		d. 500,000 to less than 1,000,000	0.77	0.80
		e. 1,000,000 to less than 5,000,000	0.76	0.79
		f. 5,000,000 or more	0.77	0.79
		Total	0.76	0.79
	69910 Professional Photographic Services	a. 50,000 to less than 100,000	0.82	0.77
		b. 100,000 to less than 300,000	0.75	0.76
		c. 300,000 to less than 500,000	0.75	0.78
		d. 500,000 to less than 1,000,000	0.78	0.80
		e. 1,000,000 to less than 5,000,000	0.79	0.83
		f. 5,000,000 or more	0.80	0.90
		Total	0.77	0.78
	69990 Other Professional, Scientific and Technical Services n.e.c.	a. 50,000 to less than 100,000	0.81	0.74
		b. 100,000 to less than 300,000	1.42	0.79
		c. 300,000 to less than 500,000	0.72	0.76
		d. 500,000 to less than 1,000,000	0.74	0.78
		e. 1,000,000 to less than 5,000,000	1.00	0.78
		f. 5,000,000 or more	0.77	0.73
		Total	1.03	0.78
	70000 Computer System Design and Related Services	a. 50,000 to less than 100,000	0.84	0.74
		b. 100,000 to less than 300,000	0.75	0.74
		c. 300,000 to less than 500,000	0.80	0.78
		d. 500,000 to less than 1,000,000	0.83	0.82
		e. 1,000,000 to less than 5,000,000	0.81	0.81
		f. 5,000,000 or more	0.73	0.74
		Total	0.78	0.76
n.Administrative and Support Services	72110 Employment Placement and Recruitment Services	a. 50,000 to less than 100,000	0.85	0.77
		b. 100,000 to less than 300,000	0.87	0.79
		c. 300,000 to less than 500,000	0.85	0.82
		d. 500,000 to less than 1,000,000	0.84	0.80

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.82	0.80
		f. 5,000,000 or more	0.78	0.79
		Total	0.83	0.80
	72120 Labour Supply Services	a. 50,000 to less than 100,000	1.11	0.83
		b. 100,000 to less than 300,000	0.93	0.84
		c. 300,000 to less than 500,000	0.88	0.85
		d. 500,000 to less than 1,000,000	0.87	0.84
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.75	0.81
		Total	0.89	0.83
	72200 Travel Agency and Tour Arrangement Services	a. 50,000 to less than 100,000	8.98	0.91
		b. 100,000 to less than 300,000	0.99	0.89
		c. 300,000 to less than 500,000	0.86	0.88
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.76	0.91
		f. 5,000,000 or more	0.83	0.90
		Total	1.61	0.90
	72910 Office Administrative Services	a. 50,000 to less than 100,000	1.05	0.77
		b. 100,000 to less than 300,000	0.89	0.80
		c. 300,000 to less than 500,000	0.83	0.81
		d. 500,000 to less than 1,000,000	0.89	0.82
		e. 1,000,000 to less than 5,000,000	0.92	0.83
		f. 5,000,000 or more	0.89	0.83
		Total	0.91	0.81
	72920 Document Preparation Services	a. 50,000 to less than 100,000	0.75	0.79
		b. 100,000 to less than 300,000	0.73	0.71
		c. 300,000 to less than 500,000	0.74	0.75
		d. 500,000 to less than 1,000,000	0.78	0.79
		e. 1,000,000 to less than 5,000,000	0.76	0.74
		f. 5,000,000 or more	0.74	0.71
		Total	0.74	0.76
	72930 Credit Reporting and Debt Collection Services	a. 50,000 to less than 100,000	0.83	0.75
		b. 100,000 to less than 300,000	0.80	0.79
		c. 300,000 to less than 500,000	0.79	0.79
		d. 500,000 to less than 1,000,000	0.81	0.80
		e. 1,000,000 to less than 5,000,000	0.80	0.84
		f. 5,000,000 or more	0.69	0.67
		Total	0.80	0.79
	72940 Call Centre Operation	a. 50,000 to less than 100,000	2.69	0.82
		b. 100,000 to less than 300,000	0.95	0.70
		c. 300,000 to less than 500,000	0.89	0.87
		d. 500,000 to less than 1,000,000	0.76	0.79

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.85	0.81
	72990 Other Administrative Services n.e.c.	Total	1.11	0.82
		a. 50,000 to less than 100,000	0.98	0.82
		b. 100,000 to less than 300,000	0.91	0.82
		c. 300,000 to less than 500,000	0.87	0.86
		d. 500,000 to less than 1,000,000	0.85	0.87
		e. 1,000,000 to less than 5,000,000	0.96	0.88
		f. 5,000,000 or more	0.86	0.85
	73110 Building and Other Industrial Cleaning Services	Total	0.91	0.85
		a. 50,000 to less than 100,000	0.80	0.81
		b. 100,000 to less than 300,000	0.78	0.79
		c. 300,000 to less than 500,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.83	0.84
		e. 1,000,000 to less than 5,000,000	0.82	0.86
		f. 5,000,000 or more	0.75	0.81
	73120 Building Pest Control Services	Total	0.80	0.82
		a. 50,000 to less than 100,000	0.81	0.81
		b. 100,000 to less than 300,000	0.73	0.76
		c. 300,000 to less than 500,000	0.75	0.78
		d. 500,000 to less than 1,000,000	0.78	0.81
		e. 1,000,000 to less than 5,000,000	0.79	0.79
		f. 5,000,000 or more	0.75	0.76
	73130 Gardening Services	Total	0.76	0.79
		a. 50,000 to less than 100,000	0.73	0.72
		b. 100,000 to less than 300,000	0.75	0.77
		c. 300,000 to less than 500,000	0.76	0.76
		d. 500,000 to less than 1,000,000	0.76	0.75
		e. 1,000,000 to less than 5,000,000	0.79	0.78
		f. 5,000,000 or more	0.78	0.78
	73200 Packaging Services	Total	0.75	0.76
		a. 50,000 to less than 100,000	0.81	0.77
		b. 100,000 to less than 300,000	1.36	0.84
		c. 300,000 to less than 500,000	0.83	0.76
		d. 500,000 to less than 1,000,000	0.75	0.79
		e. 1,000,000 to less than 5,000,000	0.91	0.91
		f. 5,000,000 or more	0.84	0.89
o.Public Administration and Safety	75100 Central Government Administration	Total	0.96	0.87
		b. 100,000 to less than 300,000	0.94	0.77
		e. 1,000,000 to less than 5,000,000	1.34	0.98
		f. 5,000,000 or more	0.95	1.03
		Total	1.03	0.89

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	75200 State Government Administration	b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	7.92 1.04 0.73 1.15 1.53 2.04	0.96 0.99 0.70 0.94 0.96 0.94
	75300 Local Government Administration	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	3.27 0.92 1.00 1.09 0.92 1.03 1.16	0.96 0.87 0.93 1.02 0.85 0.87 0.92
	75400 Justice	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 e. 1,000,000 to less than 5,000,000 Total	0.67 2.01 3.47 2.26	0.23 0.80 0.67 0.79
	75520 Foreign Government Representation	Total	2.21	0.75
	76000 Defence	b. 100,000 to less than 300,000 f. 5,000,000 or more Total	0.68 0.94 0.75	0.68 0.79 0.76
	77110 Police Services	b. 100,000 to less than 300,000 Total	0.58 1.02	0.49 0.81
	77120 Investigation and Security Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.90 0.80 0.84 0.84 0.84 0.83 0.84	0.75 0.82 0.84 0.86 0.86 0.87 0.84
	77130 Fire Protection and Other Emergency Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.74 0.64 0.68 0.94 0.82 1.33 0.82	0.73 0.66 0.73 0.93 0.87 0.83 0.76
	77140 Correctional and Detention Services	Total	0.93	0.92
	77190 Other Public Order and Safety Services	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000	1.02 0.92 1.02 1.14	0.88 0.82 0.83 0.84

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
p.Education and Training	77200 Regulatory Services	e. 1,000,000 to less than 5,000,000	0.82	0.83
		f. 5,000,000 or more	0.75	0.77
		Total	0.93	0.84
		a. 50,000 to less than 100,000	0.78	0.61
		b. 100,000 to less than 300,000	0.82	0.72
		c. 300,000 to less than 500,000	0.81	0.81
		d. 500,000 to less than 1,000,000	1.09	0.81
	80100 Preschool Education	e. 1,000,000 to less than 5,000,000	1.77	0.80
		f. 5,000,000 or more	0.76	0.84
		Total	1.04	0.81
	80210 Primary Education	a. 50,000 to less than 100,000	1.22	1.02
		b. 100,000 to less than 300,000	1.02	0.92
		c. 300,000 to less than 500,000	0.89	0.84
		d. 500,000 to less than 1,000,000	0.99	0.81
		e. 1,000,000 to less than 5,000,000	0.91	0.87
		f. 5,000,000 or more	0.71	0.67
		Total	1.00	0.88
	80220 Secondary Education	a. 50,000 to less than 100,000	6.63	2.23
		b. 100,000 to less than 300,000	3.69	2.16
		c. 300,000 to less than 500,000	3.40	1.09
		d. 500,000 to less than 1,000,000	1.85	0.99
		e. 1,000,000 to less than 5,000,000	1.24	0.79
		f. 5,000,000 or more	0.68	0.66
		Total	2.55	1.01
	80230 Combined Primary and Secondary Education	a. 50,000 to less than 100,000	17.21	0.76
		b. 100,000 to less than 300,000	8.94	0.83
		c. 300,000 to less than 500,000	2.86	0.93
		d. 500,000 to less than 1,000,000	2.31	1.00
		e. 1,000,000 to less than 5,000,000	1.69	1.27
		f. 5,000,000 or more	0.93	0.80
		Total	2.44	0.88
	80240 Special School Education	a. 50,000 to less than 100,000	2.60	0.89
		b. 100,000 to less than 300,000	1.81	0.87
		c. 300,000 to less than 500,000	1.04	0.69
		d. 500,000 to less than 1,000,000	1.00	0.61
		e. 1,000,000 to less than 5,000,000	1.66	0.71
		f. 5,000,000 or more	0.78	0.74
		Total	1.17	0.72
	80240 Special School Education	b. 100,000 to less than 300,000	2.14	0.84
		c. 300,000 to less than 500,000	0.80	0.77
		d. 500,000 to less than 1,000,000	0.94	0.86
		e. 1,000,000 to less than 5,000,000	0.98	0.84

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	1.46	0.85
	81011 Computer Training (Vocational)	a. 50,000 to less than 100,000	0.76	0.72
		b. 100,000 to less than 300,000	0.78	0.79
		c. 300,000 to less than 500,000	0.82	0.80
		d. 500,000 to less than 1,000,000	0.84	0.86
		e. 1,000,000 to less than 5,000,000	0.76	0.78
		f. 5,000,000 or more	0.89	0.87
		Total	0.79	0.80
	81019 Technical and Vocational Education and Training n.e.c.	a. 50,000 to less than 100,000	0.86	0.77
		b. 100,000 to less than 300,000	0.79	0.75
		c. 300,000 to less than 500,000	0.84	0.82
		d. 500,000 to less than 1,000,000	0.89	0.86
		e. 1,000,000 to less than 5,000,000	0.88	0.85
		f. 5,000,000 or more	0.77	0.75
		Total	0.83	0.80
	81020 Higher Education	a. 50,000 to less than 100,000	1.32	0.71
		b. 100,000 to less than 300,000	1.92	0.82
		c. 300,000 to less than 500,000	0.81	0.76
		d. 500,000 to less than 1,000,000	0.88	0.93
		e. 1,000,000 to less than 5,000,000	1.31	0.83
		f. 5,000,000 or more	1.02	0.86
		Total	1.24	0.84
	82110 Sports and Physical Recreation Instruction	a. 50,000 to less than 100,000	0.90	0.86
		b. 100,000 to less than 300,000	0.82	0.82
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.82	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.85
		f. 5,000,000 or more	0.92	0.86
		Total	0.84	0.84
	82120 Arts Education	a. 50,000 to less than 100,000	0.82	0.80
		b. 100,000 to less than 300,000	0.81	0.82
		c. 300,000 to less than 500,000	0.79	0.81
		d. 500,000 to less than 1,000,000	0.88	0.83
		e. 1,000,000 to less than 5,000,000	0.82	0.80
		Total	0.82	0.82
	82191 Flying School Operation	a. 50,000 to less than 100,000	0.99	0.85
		b. 100,000 to less than 300,000	1.37	0.86
		c. 300,000 to less than 500,000	0.82	0.90
		d. 500,000 to less than 1,000,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	1.14	0.94
		f. 5,000,000 or more	0.86	0.88
		Total	1.09	0.89

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	82199 Adult, Community and Other Education n.e.c.	a. 50,000 to less than 100,000	1.65	0.83
		b. 100,000 to less than 300,000	0.94	0.84
		c. 300,000 to less than 500,000	0.84	0.85
		d. 500,000 to less than 1,000,000	0.89	0.84
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.74	0.79
		Total	1.02	0.84
	82200 Educational Support Services	a. 50,000 to less than 100,000	0.99	0.91
		b. 100,000 to less than 300,000	0.73	0.71
		c. 300,000 to less than 500,000	0.86	0.84
		d. 500,000 to less than 1,000,000	0.89	0.84
		e. 1,000,000 to less than 5,000,000	2.45	0.83
		f. 5,000,000 or more	0.57	0.61
		Total	1.12	0.81
q. Health Care and Social Assistance	84010 Hospitals (Except Psychiatric Hospitals)	a. 50,000 to less than 100,000	0.95	0.68
		b. 100,000 to less than 300,000	1.77	0.81
		c. 300,000 to less than 500,000	0.86	0.79
		d. 500,000 to less than 1,000,000	1.01	0.81
		e. 1,000,000 to less than 5,000,000	0.84	0.83
		f. 5,000,000 or more	0.91	0.86
		Total	1.03	0.84
	84020 Psychiatric Hospitals	Total	0.80	0.82
	85110 General Practice Medical Services	a. 50,000 to less than 100,000	1.22	0.84
		b. 100,000 to less than 300,000	0.80	0.77
		c. 300,000 to less than 500,000	0.79	0.80
		d. 500,000 to less than 1,000,000	0.76	0.78
		e. 1,000,000 to less than 5,000,000	1.47	0.80
		f. 5,000,000 or more	0.74	0.78
		Total	0.88	0.79
	85121 Anaesthetist (Own Account)	a. 50,000 to less than 100,000	3.70	0.88
		b. 100,000 to less than 300,000	0.85	0.72
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.79	0.82
		e. 1,000,000 to less than 5,000,000	0.81	0.84
		Total	0.95	0.82
	85122 Specialist Medical Clinic Operation	a. 50,000 to less than 100,000	0.55	0.27
		b. 100,000 to less than 300,000	0.83	0.80
		c. 300,000 to less than 500,000	0.77	0.74
		d. 500,000 to less than 1,000,000	0.86	0.84
		e. 1,000,000 to less than 5,000,000	0.75	0.78
		f. 5,000,000 or more	0.79	0.83
		Total	0.80	0.80

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
	85123 Dermatologist (Own Account)	b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 Total	Mean 1.43 0.86 0.80 0.83 0.90	0.73 0.82 0.93 0.79 0.79
	85124 Gynaecologist and Obstetrician (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 Total	0.56 0.94 0.91 0.74 0.77 0.80	0.37 0.80 0.84 0.72 0.73 0.77
	85125 Psychiatrist (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 Total	0.98 0.79 0.77 0.74 1.02 0.80	0.69 0.77 0.78 0.74 1.06 0.77
	85129 Specialist Medical Services n.e.c.	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	1.13 0.82 0.75 0.82 0.82 0.74 0.83	0.73 0.76 0.78 0.81 0.79 0.74 0.79
	85201 X-Ray Clinic Operation	b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.66 0.75 0.88 0.81 0.85 0.79	0.66 0.77 0.80 0.80 0.84 0.80
	85202 Pathologist (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000 f. 5,000,000 or more Total	0.48 1.18 1.43 1.06 0.96 0.81 1.04	0.42 0.64 0.67 0.63 0.62 0.70 0.67
	85203 Radiologist (Own Account)	a. 50,000 to less than 100,000 b. 100,000 to less than 300,000 c. 300,000 to less than 500,000 d. 500,000 to less than 1,000,000 e. 1,000,000 to less than 5,000,000	1.28 0.83 0.77 0.81 0.81	0.82 0.68 0.78 0.71 0.84



# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		f. 5,000,000 or more	0.83	0.81
		Total	0.86	0.78
	85209 Other Pathology and Diagnostic Imaging Services	a. 50,000 to less than 100,000	1.51	0.88
		b. 100,000 to less than 300,000	2.58	0.86
		c. 300,000 to less than 500,000	1.21	0.71
		d. 500,000 to less than 1,000,000	0.97	0.83
		e. 1,000,000 to less than 5,000,000	0.98	0.84
		f. 5,000,000 or more	0.89	0.89
		Total	1.34	0.86
	85310 Dental Services	a. 50,000 to less than 100,000	1.04	0.75
		b. 100,000 to less than 300,000	0.80	0.74
		c. 300,000 to less than 500,000	0.80	0.79
		d. 500,000 to less than 1,000,000	0.78	0.80
		e. 1,000,000 to less than 5,000,000	0.77	0.77
		f. 5,000,000 or more	0.76	0.73
		Total	0.80	0.78
	85320 Optometry and Optical Dispensing	a. 50,000 to less than 100,000	1.05	0.88
		b. 100,000 to less than 300,000	0.89	0.80
		c. 300,000 to less than 500,000	0.90	0.91
		d. 500,000 to less than 1,000,000	0.87	0.86
		e. 1,000,000 to less than 5,000,000	0.82	0.84
		f. 5,000,000 or more	1.03	0.94
		Total	0.88	0.86
	85330 Physiotherapy Services	a. 50,000 to less than 100,000	1.16	0.80
		b. 100,000 to less than 300,000	0.86	0.83
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	0.82	0.82
		e. 1,000,000 to less than 5,000,000	0.76	0.78
		Total	0.87	0.82
	85340 Chiropractic and Osteopathic Services	a. 50,000 to less than 100,000	0.97	0.87
		b. 100,000 to less than 300,000	0.87	0.85
		c. 300,000 to less than 500,000	0.80	0.84
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.77	0.78
		Total	0.86	0.85
	85391 Complementary and Alternative Services	a. 50,000 to less than 100,000	1.01	0.91
		b. 100,000 to less than 300,000	0.87	0.89
		c. 300,000 to less than 500,000	0.81	0.86
		d. 500,000 to less than 1,000,000	0.74	0.82
		e. 1,000,000 to less than 5,000,000	0.76	0.76
		Total	0.87	0.88
	85399 Other Allied Health Services (Mainstream)	a. 50,000 to less than 100,000	0.89	0.82

# **Taxation Statistics 2009–10**

## **Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.80	0.79
		c. 300,000 to less than 500,000	0.89	0.82
		d. 500,000 to less than 1,000,000	0.80	0.81
		e. 1,000,000 to less than 5,000,000	0.79	0.78
		f. 5,000,000 or more	0.72	0.73
		Total	0.83	0.80
	85910 Ambulance Services	b. 100,000 to less than 300,000	1.26	0.89
		e. 1,000,000 to less than 5,000,000	0.89	0.86
		f. 5,000,000 or more	0.73	0.66
		Total	0.96	0.79
	85990 Other Health Care Services n.e.c.	a. 50,000 to less than 100,000	1.42	0.86
		b. 100,000 to less than 300,000	0.82	0.73
		c. 300,000 to less than 500,000	0.83	0.83
		d. 500,000 to less than 1,000,000	0.81	0.75
		e. 1,000,000 to less than 5,000,000	0.87	0.82
		f. 5,000,000 or more	0.77	0.78
		Total	0.89	0.81
	86011 Retirement Village Operation	a. 50,000 to less than 100,000	6.38	1.22
		b. 100,000 to less than 300,000	1.13	0.80
		c. 300,000 to less than 500,000	1.87	0.88
		d. 500,000 to less than 1,000,000	1.22	0.95
		e. 1,000,000 to less than 5,000,000	1.13	0.86
		f. 5,000,000 or more	0.89	0.82
		Total	1.34	0.86
	86012 Accommodation for the Aged Operation	a. 50,000 to less than 100,000	4.70	0.79
		b. 100,000 to less than 300,000	1.98	0.85
		c. 300,000 to less than 500,000	1.97	1.02
		d. 500,000 to less than 1,000,000	1.45	0.90
		e. 1,000,000 to less than 5,000,000	1.07	0.89
		f. 5,000,000 or more	0.94	0.83
		Total	1.45	0.88
	86090 Other Residential Care Services	a. 50,000 to less than 100,000	1.16	0.90
		b. 100,000 to less than 300,000	1.01	0.91
		c. 300,000 to less than 500,000	0.91	0.87
		d. 500,000 to less than 1,000,000	0.87	0.81
		e. 1,000,000 to less than 5,000,000	0.83	0.79
		f. 5,000,000 or more	0.73	0.74
		Total	0.90	0.83
	87100 Child Care Services	a. 50,000 to less than 100,000	2.14	1.04
		b. 100,000 to less than 300,000	1.19	0.93
		c. 300,000 to less than 500,000	0.97	0.92
		d. 500,000 to less than 1,000,000	0.93	0.92

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.92	0.88
		f. 5,000,000 or more	0.75	0.84
		Total	1.08	0.92
	87900 Other Social Assistance Services	a. 50,000 to less than 100,000	1.15	0.87
		b. 100,000 to less than 300,000	0.99	0.86
		c. 300,000 to less than 500,000	0.88	0.82
		d. 500,000 to less than 1,000,000	0.88	0.83
		e. 1,000,000 to less than 5,000,000	0.89	0.82
		f. 5,000,000 or more	0.83	0.79
		Total	0.93	0.83
r.Arts and Recreation Services	89100 Museum Operation	a. 50,000 to less than 100,000	1.05	0.94
		b. 100,000 to less than 300,000	0.99	0.88
		c. 300,000 to less than 500,000	0.92	0.88
		d. 500,000 to less than 1,000,000	1.06	0.86
		e. 1,000,000 to less than 5,000,000	0.96	0.86
		Total	1.02	0.89
	89210 Zoological and Botanical Gardens Operation	b. 100,000 to less than 300,000	0.93	0.94
		d. 500,000 to less than 1,000,000	0.78	0.70
		e. 1,000,000 to less than 5,000,000	0.90	0.86
		Total	0.86	0.88
	89220 Nature Reserves and Conservation Parks Operation	a. 50,000 to less than 100,000	0.86	0.74
		b. 100,000 to less than 300,000	0.82	0.72
		c. 300,000 to less than 500,000	1.93	0.70
		d. 500,000 to less than 1,000,000	0.85	0.81
		e. 1,000,000 to less than 5,000,000	0.89	0.77
		Total	1.07	0.77
	90010 Performing Arts Operation	a. 50,000 to less than 100,000	1.26	0.83
		b. 100,000 to less than 300,000	0.93	0.78
		c. 300,000 to less than 500,000	0.75	0.77
		d. 500,000 to less than 1,000,000	0.81	0.85
		e. 1,000,000 to less than 5,000,000	0.83	0.80
		f. 5,000,000 or more	0.84	0.83
		Total	0.94	0.82
	90021 Musicians and Entertainers	a. 50,000 to less than 100,000	0.77	0.75
		b. 100,000 to less than 300,000	0.78	0.76
		c. 300,000 to less than 500,000	0.69	0.72
		d. 500,000 to less than 1,000,000	0.74	0.77
		e. 1,000,000 to less than 5,000,000	0.75	0.81
		f. 5,000,000 or more	0.58	0.54
		Total	0.76	0.76
	90029 Other Creative Artists, Writers and Performers	a. 50,000 to less than 100,000	0.79	0.82
		b. 100,000 to less than 300,000	0.70	0.71

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		c. 300,000 to less than 500,000	0.65	0.67
		d. 500,000 to less than 1,000,000	0.73	0.78
		e. 1,000,000 to less than 5,000,000	0.80	0.81
		f. 5,000,000 or more	0.79	0.74
		Total	0.72	0.75
	90030 Performing Arts Venue Operation	a. 50,000 to less than 100,000	1.29	0.82
		b. 100,000 to less than 300,000	0.90	0.86
		c. 300,000 to less than 500,000	0.81	0.82
		d. 500,000 to less than 1,000,000	0.74	0.75
		e. 1,000,000 to less than 5,000,000	0.83	0.83
		f. 5,000,000 or more	0.84	0.83
		Total	0.89	0.83
	91110 Health and Fitness Centres and Gymnasias Operation	a. 50,000 to less than 100,000	1.19	0.90
		b. 100,000 to less than 300,000	0.90	0.88
		c. 300,000 to less than 500,000	0.86	0.86
		d. 500,000 to less than 1,000,000	0.82	0.84
		e. 1,000,000 to less than 5,000,000	0.82	0.83
		f. 5,000,000 or more	0.82	0.79
		Total	0.91	0.86
	91121 Jockeys	a. 50,000 to less than 100,000	0.91	0.86
		b. 100,000 to less than 300,000	0.82	0.73
		c. 300,000 to less than 500,000	0.83	0.86
		d. 500,000 to less than 1,000,000	0.96	0.80
		e. 1,000,000 to less than 5,000,000	0.80	0.77
		f. 5,000,000 or more	0.76	0.80
		Total	0.84	0.80
	91124 Professional Footballers	a. 50,000 to less than 100,000	0.54	0.01
		b. 100,000 to less than 300,000	1.28	0.75
		e. 1,000,000 to less than 5,000,000	0.87	0.86
		Total	1.00	0.80
	91125 Umpires and Referees	a. 50,000 to less than 100,000	0.54	0.33
		b. 100,000 to less than 300,000	0.49	0.43
		Total	0.49	0.33
	91126 Professional Sportspersons n.e.c.	a. 50,000 to less than 100,000	0.99	0.64
		b. 100,000 to less than 300,000	0.75	0.72
		c. 300,000 to less than 500,000	0.79	0.72
		d. 500,000 to less than 1,000,000	0.73	0.81
		e. 1,000,000 to less than 5,000,000	0.80	0.94
		Total	0.82	0.80
	91129 Sports and Physical Recreation Clubs n.e.c.	a. 50,000 to less than 100,000	1.06	0.92
		b. 100,000 to less than 300,000	0.84	0.84
		c. 300,000 to less than 500,000	0.82	0.86

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		d. 500,000 to less than 1,000,000	0.90	0.87
		e. 1,000,000 to less than 5,000,000	0.82	0.82
		f. 5,000,000 or more	0.86	0.79
		Total	0.88	0.85
	91131 Squash and Tennis Court Operation	a. 50,000 to less than 100,000	0.90	0.90
		b. 100,000 to less than 300,000	0.84	0.88
		c. 300,000 to less than 500,000	0.83	0.85
		d. 500,000 to less than 1,000,000	0.81	0.80
		Total	0.84	0.88
	91139 Sports and Physical Recreation Venues, Grounds and Facilities Operation n.e.c.	a. 50,000 to less than 100,000	0.89	0.92
		b. 100,000 to less than 300,000	0.87	0.85
		c. 300,000 to less than 500,000	0.85	0.87
		d. 500,000 to less than 1,000,000	0.91	0.85
		e. 1,000,000 to less than 5,000,000	0.87	0.87
		f. 5,000,000 or more	0.70	0.74
		Total	0.87	0.86
	91140 Sports and Physical Recreation Administrative Service	a. 50,000 to less than 100,000	0.95	0.88
		b. 100,000 to less than 300,000	0.84	0.83
		c. 300,000 to less than 500,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.83	0.86
		Total	0.85	0.85
	91210 Horse and Dog Racing Administration and Track Operation	a. 50,000 to less than 100,000	0.90	0.83
		b. 100,000 to less than 300,000	0.96	0.90
		c. 300,000 to less than 500,000	0.87	0.89
		d. 500,000 to less than 1,000,000	0.82	0.83
		e. 1,000,000 to less than 5,000,000	0.73	0.73
		f. 5,000,000 or more	0.96	0.86
		Total	0.89	0.86
	91291 Dog Training (Racing)	b. 100,000 to less than 300,000	0.82	0.85
		c. 300,000 to less than 500,000	0.95	0.89
		e. 1,000,000 to less than 5,000,000	0.69	0.80
		Total	0.82	0.85
	91292 Horse Training (Racing)	a. 50,000 to less than 100,000	1.98	0.95
		b. 100,000 to less than 300,000	1.06	0.87
		c. 300,000 to less than 500,000	0.93	0.86
		d. 500,000 to less than 1,000,000	0.97	0.93
		e. 1,000,000 to less than 5,000,000	0.92	0.85
		f. 5,000,000 or more	0.89	0.90
		Total	1.14	0.89
	91299 Other Horse and Dog Racing Activities	a. 50,000 to less than 100,000	1.33	1.16

# **Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		b. 100,000 to less than 300,000	0.60	0.68
		Total	0.82	0.77
	91310 Amusement Parks and Centres Operation	a. 50,000 to less than 100,000	0.78	0.76
		b. 100,000 to less than 300,000	0.92	0.84
		c. 300,000 to less than 500,000	0.85	0.84
		d. 500,000 to less than 1,000,000	0.89	0.82
		e. 1,000,000 to less than 5,000,000	0.76	0.77
		f. 5,000,000 or more	0.73	0.74
		Total	0.85	0.82
	91390 Amusement and Other Recreational Activities n.e.c.	a. 50,000 to less than 100,000	0.97	0.84
		b. 100,000 to less than 300,000	0.84	0.82
		c. 300,000 to less than 500,000	0.78	0.82
		d. 500,000 to less than 1,000,000	0.76	0.77
		e. 1,000,000 to less than 5,000,000	0.80	0.79
		f. 5,000,000 or more	0.64	0.60
		Total	0.83	0.82
	92010 Casino Operation	f. 5,000,000 or more	0.55	0.41
		Total	0.60	0.41
	92020 Lottery Operation	a. 50,000 to less than 100,000	0.92	0.85
		b. 100,000 to less than 300,000	0.70	0.76
		c. 300,000 to less than 500,000	0.73	0.79
		d. 500,000 to less than 1,000,000	0.90	0.95
		e. 1,000,000 to less than 5,000,000	0.83	0.89
		Total	0.80	0.88
	92091 Bookmaker	b. 100,000 to less than 300,000	1.15	0.89
		Total	1.03	0.89
	92092 TAB Agency Operation	a. 50,000 to less than 100,000	0.88	0.50
		b. 100,000 to less than 300,000	0.72	0.72
		c. 300,000 to less than 500,000	0.76	0.71
		d. 500,000 to less than 1,000,000	0.86	0.69
		Total	0.76	0.73
	92099 Other Gambling Activities n.e.c.	a. 50,000 to less than 100,000	0.92	0.77
		b. 100,000 to less than 300,000	0.72	0.66
		c. 300,000 to less than 500,000	0.63	0.50
		d. 500,000 to less than 1,000,000	0.97	0.86
		e. 1,000,000 to less than 5,000,000	1.19	0.69
		f. 5,000,000 or more	0.74	0.72
		Total	0.84	0.74
s.Other Services	94110 Automotive Electrical Services	a. 50,000 to less than 100,000	0.77	0.82
		b. 100,000 to less than 300,000	0.79	0.81
		c. 300,000 to less than 500,000	0.85	0.87
		d. 500,000 to less than 1,000,000	0.82	0.86

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

\* For instructions on using this table and notes on the ratios, please download the 'Industry benchmark table instructions'.

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All	Median
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.92	0.85
		Total	0.82	0.85
	94121 Motor Vehicle Windscreen Repair and Service	a. 50,000 to less than 100,000	0.85	0.85
		b. 100,000 to less than 300,000	0.71	0.76
		c. 300,000 to less than 500,000	0.80	0.87
		d. 500,000 to less than 1,000,000	0.85	0.85
		e. 1,000,000 to less than 5,000,000	0.77	0.80
		Total	0.79	0.86
	94129 Automotive Body, Paint and Interior Repair n.e.c.	a. 50,000 to less than 100,000	0.85	0.83
		b. 100,000 to less than 300,000	0.82	0.82
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.85	0.88
		f. 5,000,000 or more	0.82	0.85
		Total	0.84	0.86
	94191 Motor Vehicle Clutch and Brake Repair and Service	a. 50,000 to less than 100,000	0.90	0.96
		b. 100,000 to less than 300,000	0.88	0.84
		c. 300,000 to less than 500,000	0.88	0.86
		d. 500,000 to less than 1,000,000	0.86	0.87
		e. 1,000,000 to less than 5,000,000	0.81	0.87
		f. 5,000,000 or more	0.77	0.80
		Total	0.85	0.87
	94192 Motor Vehicle Radiator Repair and Service	a. 50,000 to less than 100,000	0.74	0.72
		b. 100,000 to less than 300,000	0.84	0.87
		c. 300,000 to less than 500,000	0.89	0.88
		d. 500,000 to less than 1,000,000	0.91	0.89
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		Total	0.86	0.89
	94193 Motor Vehicle Muffler and Exhaust Repair and Service	b. 100,000 to less than 300,000	0.84	0.90
		c. 300,000 to less than 500,000	0.83	0.88
		d. 500,000 to less than 1,000,000	0.86	0.86
		e. 1,000,000 to less than 5,000,000	0.80	0.85
		Total	0.83	0.89
	94199 Other Automotive Repair and Maintenance	a. 50,000 to less than 100,000	0.93	0.87
		b. 100,000 to less than 300,000	0.83	0.86
		c. 300,000 to less than 500,000	0.84	0.87
		d. 500,000 to less than 1,000,000	0.84	0.87
		e. 1,000,000 to less than 5,000,000	0.83	0.88
		f. 5,000,000 or more	0.83	0.87
		Total	0.85	0.87
	94210 Domestic Appliance Repair and Maintenance	a. 50,000 to less than 100,000	0.85	0.81

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			Mean	Median
		b. 100,000 to less than 300,000	0.80	0.81
		c. 300,000 to less than 500,000	0.87	0.86
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.80	0.85
		f. 5,000,000 or more	0.78	0.86
		Total	0.82	0.84
	94220 Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	a. 50,000 to less than 100,000	0.86	0.84
		b. 100,000 to less than 300,000	0.78	0.78
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.84	0.85
		f. 5,000,000 or more	0.79	0.85
		Total	0.81	0.84
	94290 Other Machinery and Equipment Repair and Maintenance	a. 50,000 to less than 100,000	10.83	0.77
		b. 100,000 to less than 300,000	0.75	0.76
		c. 300,000 to less than 500,000	0.77	0.80
		d. 500,000 to less than 1,000,000	0.83	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.87
		f. 5,000,000 or more	0.83	0.84
		Total	1.93	0.82
	94910 Clothing and Footwear Repair	a. 50,000 to less than 100,000	1.32	0.82
		b. 100,000 to less than 300,000	0.81	0.85
		c. 300,000 to less than 500,000	0.74	0.79
		d. 500,000 to less than 1,000,000	0.89	0.91
		Total	0.89	0.85
	94990 Other Repair and Maintenance n.e.c.	a. 50,000 to less than 100,000	0.72	0.84
		b. 100,000 to less than 300,000	0.77	0.85
		c. 300,000 to less than 500,000	0.79	0.85
		d. 500,000 to less than 1,000,000	0.86	0.85
		e. 1,000,000 to less than 5,000,000	0.78	0.83
		Total	0.78	0.85
	95110 Hairdressing and Beauty Services	a. 50,000 to less than 100,000	1.02	0.92
		b. 100,000 to less than 300,000	0.93	0.89
		c. 300,000 to less than 500,000	0.87	0.87
		d. 500,000 to less than 1,000,000	0.85	0.86
		e. 1,000,000 to less than 5,000,000	0.84	0.85
		f. 5,000,000 or more	0.76	0.83
		Total	0.91	0.88
	95120 Diet and Weight Reduction Centre Operation	a. 50,000 to less than 100,000	0.86	0.84
		b. 100,000 to less than 300,000	0.74	0.78
		c. 300,000 to less than 500,000	0.78	0.74
		d. 500,000 to less than 1,000,000	1.03	0.94



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
		Total	0.82	0.87
	95200 Funeral, Crematorium and Cemetery Services	a. 50,000 to less than 100,000	0.87	0.83
		b. 100,000 to less than 300,000	0.92	0.73
		c. 300,000 to less than 500,000	0.82	0.81
		d. 500,000 to less than 1,000,000	0.81	0.77
		e. 1,000,000 to less than 5,000,000	0.74	0.79
		f. 5,000,000 or more	0.69	0.65
		Total	0.80	0.77
	95310 Laundry and Dry-Cleaning Services	a. 50,000 to less than 100,000	0.85	0.80
		b. 100,000 to less than 300,000	0.77	0.82
		c. 300,000 to less than 500,000	0.80	0.83
		d. 500,000 to less than 1,000,000	0.81	0.84
		e. 1,000,000 to less than 5,000,000	0.77	0.78
		f. 5,000,000 or more	0.74	0.76
		Total	0.79	0.82
	95320 Photographic Film Processing	a. 50,000 to less than 100,000	0.83	0.67
		b. 100,000 to less than 300,000	0.86	0.88
		c. 300,000 to less than 500,000	0.78	0.84
		d. 500,000 to less than 1,000,000	0.86	0.91
		e. 1,000,000 to less than 5,000,000	0.86	0.90
		f. 5,000,000 or more	0.88	0.88
		Total	0.84	0.87
	95330 Parking Services	a. 50,000 to less than 100,000	0.72	0.68
		b. 100,000 to less than 300,000	0.81	0.84
		c. 300,000 to less than 500,000	0.84	0.82
		d. 500,000 to less than 1,000,000	0.77	0.83
		e. 1,000,000 to less than 5,000,000	0.90	0.79
		f. 5,000,000 or more	0.78	0.82
		Total	0.82	0.83
	95340 Brothel Keeping and Prostitution Services	a. 50,000 to less than 100,000	0.77	0.86
		b. 100,000 to less than 300,000	1.00	0.94
		c. 300,000 to less than 500,000	0.83	0.86
		d. 500,000 to less than 1,000,000	0.76	0.77
		e. 1,000,000 to less than 5,000,000	0.89	0.88
		Total	0.86	0.89
	95391 Fortune Telling and Similar Services	b. 100,000 to less than 300,000	0.96	0.92
		Total	0.88	0.88
	95392 Introduction Agency Services	a. 50,000 to less than 100,000	0.80	0.90
		b. 100,000 to less than 300,000	0.77	0.84
		c. 300,000 to less than 500,000	0.84	0.79
		d. 500,000 to less than 1,000,000	0.77	0.78
		Total	0.81	0.85

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio	
			All Mean	Median
	95393 Child Minding (Babysitting in the Home)	Total	0.72	0.77
	95399 Other Personal Services n.e.c.	a. 50,000 to less than 100,000	0.81	0.79
		b. 100,000 to less than 300,000	0.80	0.79
		c. 300,000 to less than 500,000	0.81	0.83
		d. 500,000 to less than 1,000,000	0.79	0.81
		e. 1,000,000 to less than 5,000,000	0.83	0.81
		f. 5,000,000 or more	0.79	0.88
		Total	0.81	0.81
	95400 Religious Services	a. 50,000 to less than 100,000	1.64	0.98
		b. 100,000 to less than 300,000	1.85	0.89
		c. 300,000 to less than 500,000	1.18	0.85
		d. 500,000 to less than 1,000,000	2.04	0.88
		e. 1,000,000 to less than 5,000,000	1.26	0.89
		f. 5,000,000 or more	0.88	0.74
		Total	1.65	0.90
	95510 Business and Professional Association Services	a. 50,000 to less than 100,000	0.83	0.79
		b. 100,000 to less than 300,000	1.00	0.85
		c. 300,000 to less than 500,000	0.83	0.84
		d. 500,000 to less than 1,000,000	0.87	0.85
		e. 1,000,000 to less than 5,000,000	0.84	0.86
		f. 5,000,000 or more	0.81	0.81
		Total	0.89	0.84
	95520 Labour Association Services	a. 50,000 to less than 100,000	0.98	0.76
		b. 100,000 to less than 300,000	0.84	0.84
		c. 300,000 to less than 500,000	0.80	0.85
		d. 500,000 to less than 1,000,000	0.91	0.86
		e. 1,000,000 to less than 5,000,000	0.86	0.83
		f. 5,000,000 or more	0.76	0.76
		Total	0.84	0.82
	95591 Parents and Citizens Associations	a. 50,000 to less than 100,000	1.29	1.06
		b. 100,000 to less than 300,000	1.05	0.98
		c. 300,000 to less than 500,000	0.99	0.94
		d. 500,000 to less than 1,000,000	0.93	0.86
		e. 1,000,000 to less than 5,000,000	0.81	0.81
		Total	1.04	0.94
	95599 Other Interest Group Services n.e.c.	a. 50,000 to less than 100,000	1.14	0.89
		b. 100,000 to less than 300,000	0.97	0.88
		c. 300,000 to less than 500,000	0.95	0.86
		d. 500,000 to less than 1,000,000	0.95	0.87
		e. 1,000,000 to less than 5,000,000	0.88	0.83
		f. 5,000,000 or more	0.86	0.83
		Total	0.98	0.86

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

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\* If a commenced or established category is not present there was not sufficient information to generate a ratio.

Broad industry divisions	Fine industry classes	Level of sales	Expenses to sales ratio		
			Mean	All	Median
	96010 Private Households Employing Staff	Total		0.81	0.71

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.01	0.02	0.02	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.32	0.23	n.a.	n.a.	n.a.
0.03	0.02	0.03	0.02	0.02	0.34	0.28	0.32	0.28	0.28
0.02	0.03	0.04	0.04	0.04	0.33	0.28	0.28	0.28	0.28
0.04	0.04	0.04	0.04	0.04	0.25	0.19	0.26	0.21	0.21
0.03	0.03	0.03	0.04	0.04	0.31	0.28	0.27	0.28	0.28
-0.01	0.02	0.03	0.03	0.03	0.75	0.25	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.32	0.30	0.30	0.30	0.30
0.02	0.02	0.02	0.02	0.02	0.27	0.14	0.23	0.14	0.14
0.04	0.05	0.05	0.05	0.05	0.29	0.31	0.30	0.31	0.31
0.03	0.03	0.03	0.03	0.03	0.23	0.22	0.23	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.20	0.14	0.20	0.14	0.14
0.03	0.04	0.03	0.04	0.04	0.31	0.25	0.26	0.24	0.24
-0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.02	0.03	0.03	0.42	0.20	0.27	0.16	0.16
0.02	0.03	0.03	0.04	0.04	0.23	0.21	0.17	0.12	0.12
0.04	0.04	0.04	0.05	0.05	0.25	0.20	0.26	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.21	0.20	0.20	0.19	0.19
0.02	0.02	0.02	0.02	0.02	0.14	0.14	0.14	0.14	0.14
0.02	0.03	0.03	0.03	0.03	0.26	0.20	0.22	0.19	0.19
0.03	0.03	0.05	0.05	0.05	0.28	0.22	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.40	0.42	0.38	0.42	0.42
0.04	0.04	0.04	0.04	0.04	0.30	0.30	0.30	0.30	0.30
0.04	0.03	0.05	0.05	0.05	0.26	0.20	0.29	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.29	0.30	0.30	0.31	0.31
0.02	0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.28	0.22	0.23	0.19	0.19
0.02	0.04	0.04	0.04	0.04	0.29	0.22	0.26	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.23	0.21	0.24	0.21	0.21
0.02	0.03	0.04	0.04	0.04	0.25	0.21	0.22	0.21	0.21
0.03	0.03	0.03	0.04	0.04	0.29	0.22	0.23	0.22	0.22
-0.03	-0.06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.06	-0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	-0.04	n.a.	-0.03	-0.03	0.36	0.22	0.37	0.21	0.21
-0.05	-0.06	-0.04	-0.06	-0.06	0.27	0.25	0.23	0.24	0.24
-0.02	-0.03	-0.01	-0.03	-0.03	0.18	0.11	0.15	0.07	0.07
-0.03	-0.05	-0.01	-0.03	-0.03	0.30	0.27	0.29	0.25	0.25
-0.09	-0.06	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.05	-0.04	n.a.	-0.03	-0.03	0.31	0.22	0.24	0.18	0.18
-0.02	-0.04	0.01	0.02	0.02	0.22	0.20	0.21	0.16	0.16
-0.02	-0.04	-0.02	-0.04	-0.04	0.23	0.19	0.19	0.17	0.17
-0.03	-0.05	-0.04	-0.05	-0.05	0.21	0.15	0.16	0.12	0.12

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.04	-0.04	-0.01	-0.03		0.24	0.21	0.19	0.18	
-0.02	-0.03	0.01	0.01		1.49	0.29	n.a.	n.a.	
-0.04	-0.04	n.a.	-0.01		0.34	0.28	0.29	0.28	
-0.03	-0.04	-0.02	-0.03		0.22	0.17	0.18	0.15	
-0.04	-0.04	-0.03	-0.04		0.22	0.17	0.19	0.17	
-0.05	-0.06	-0.04	-0.05		0.16	0.14	0.14	0.13	
-0.05	-0.06	-0.04	-0.05		0.13	0.11	0.11	0.10	
-0.04	-0.05	-0.02	-0.04		0.25	0.16	0.18	0.15	
-0.06	-0.04	0.01	0.01		0.72	0.42	0.34	0.30	
-0.03	-0.03	n.a.	-0.01		0.36	0.27	0.26	0.24	
-0.02	-0.01	n.a.	0.00		0.30	0.18	0.19	0.17	
-0.02	-0.01	-0.01	-0.01		0.26	0.23	0.21	0.19	
-0.01	0.00	0.01	0.02		0.22	0.23	0.21	0.21	
0.01	0.01	0.01	0.01		0.14	0.14	0.14	0.14	
-0.03	-0.02	n.a.	0.00		0.32	0.24	0.22	0.20	
-0.08	-0.06	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.05	-0.05	n.a.	n.a.		0.43	0.34	n.a.	n.a.	
-0.04	-0.05	-0.03	-0.05		0.28	0.24	0.23	0.21	
-0.03	-0.06	-0.02	-0.04		0.28	0.22	0.26	0.18	
-0.02	-0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.04	-0.05	-0.02	-0.04		0.31	0.31	0.25	0.20	
-0.01	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.04	-0.05	-0.01	-0.05		0.43	0.23	0.18	0.17	
-0.03	-0.05	-0.02	-0.03		0.29	0.22	n.a.	n.a.	
-0.05	-0.04	-0.03	-0.04		0.23	0.26	0.20	0.22	
-0.04	-0.05	-0.03	-0.04		0.26	0.22	0.21	0.19	
-0.01	-0.02	n.a.	0.00		0.18	0.11	0.16	0.09	
-0.04	-0.04	-0.02	-0.03		0.30	0.24	0.21	0.21	
-0.01	-0.01	n.a.	-0.01		n.a.	n.a.	n.a.	n.a.	
-0.05	-0.06	-0.03	-0.05		0.54	0.34	0.32	0.32	
-0.04	-0.06	-0.02	-0.04		0.25	0.23	0.22	0.20	
-0.04	-0.05	-0.03	-0.05		0.23	0.24	0.20	0.24	
-0.05	-0.04	-0.04	-0.04		0.29	0.26	0.23	0.17	
-0.04	-0.04	-0.03	-0.04		0.32	0.27	0.24	0.26	
-0.15	-0.08	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.07	-0.05	-0.02	-0.03		0.37	0.30	n.a.	n.a.	
-0.02	-0.04	-0.01	-0.04		0.30	0.23	0.29	0.23	
-0.03	-0.04	-0.02	-0.04		0.36	0.37	0.28	0.25	
-0.04	-0.04	-0.02	-0.03		0.22	0.22	0.23	0.22	
-0.05	-0.04	-0.02	-0.03		0.29	0.26	0.26	0.23	
-0.08	-0.11	n.a.	n.a.		0.42	0.30	n.a.	n.a.	
-0.06	-0.05	0.01	0.00		0.35	0.26	0.24	0.12	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.10	-0.08	-0.01	-0.01		0.66	0.46	n.a.	n.a.	
-0.04	-0.05	-0.02	-0.03		0.32	0.26	0.24	0.17	
-0.05	-0.05	-0.01	-0.03		0.39	0.23	0.24	0.19	
-0.04	-0.03	-0.01	-0.03		0.24	0.21	0.19	0.17	
-0.04	-0.05	-0.03	-0.04		0.21	0.22	0.17	0.16	
-0.05	-0.04	-0.02	-0.02		0.16	0.13	0.18	0.14	
-0.05	-0.05	-0.02	-0.03		0.29	0.23	0.20	0.17	
-0.02	0.01	0.03	0.03		0.48	0.28	0.25	0.18	
0.02	0.03	0.04	0.04		0.24	0.20	0.21	0.17	
0.02	0.03	0.03	0.03		0.16	0.15	0.16	0.14	
0.02	0.03	0.03	0.03		0.14	0.13	0.13	0.12	
0.02	0.02	0.02	0.03		0.10	0.09	0.11	0.09	
-0.02	-0.02	n.a.	0.01		0.07	0.02	n.a.	n.a.	
0.01	0.03	0.03	0.03		0.19	0.14	0.15	0.14	
-0.03	0.01	0.01	0.03		0.63	0.46	0.38	0.28	
n.a.	0.02	0.03	0.03		0.30	0.23	0.22	0.19	
n.a.	0.02	0.04	0.04		0.21	0.16	0.15	0.12	
-0.01	0.02	0.02	0.03		0.16	0.13	0.15	0.11	
0.01	0.02	0.03	0.03		0.14	0.11	0.12	0.10	
n.a.	0.00	0.01	0.01		0.08	0.06	0.07	0.05	
-0.01	0.01	0.03	0.03		0.22	0.15	0.16	0.13	
n.a.	0.00	0.02	0.01		0.10	0.05	n.a.	n.a.	
-0.01	0.00	n.a.	n.a.		0.03	0.03	n.a.	n.a.	
n.a.	0.00	0.01	0.01		0.11	0.05	0.15	0.07	
-0.02	-0.01	0.02	0.03		0.60	0.35	n.a.	n.a.	
0.01	0.02	0.02	0.03		0.24	0.22	0.22	0.18	
0.01	0.02	0.03	0.03		0.26	0.15	0.18	0.13	
0.02	0.02	0.03	0.03		0.14	0.11	0.12	0.10	
0.02	0.02	0.03	0.03		0.12	0.11	0.10	0.10	
n.a.	0.00	0.01	0.01		0.10	0.11	0.09	0.09	
0.01	0.02	0.03	0.03		0.19	0.13	0.14	0.12	
-0.01	0.01	0.04	0.05		0.38	0.34	n.a.	n.a.	
n.a.	0.01	0.03	0.03		0.28	0.21	0.22	0.20	
0.01	0.02	0.02	0.03		0.14	0.10	0.13	0.10	
0.01	0.02	0.02	0.02		0.12	0.10	0.11	0.09	
0.01	0.01	0.02	0.02		0.11	0.08	0.10	0.07	
0.02	0.01	0.02	0.01		0.07	0.06	0.07	0.05	
0.01	0.02	0.02	0.03		0.15	0.11	0.13	0.09	
-0.04	-0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.02	0.01	0.01		n.a.	n.a.	n.a.	n.a.	
-0.24	0.01	0.06	0.08		1.89	0.23	n.a.	n.a.	
n.a.	0.02	0.03	0.04		0.26	0.18	0.24	0.18	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.01	0.02	0.02	0.03	0.02	0.13	0.11	0.13	0.11	0.11
0.01	0.01	0.02	0.02	0.02	0.13	0.10	0.11	0.11	0.09
0.01	0.01	0.02	0.02	0.02	0.08	0.06	0.08	0.08	0.06
-0.01	-0.01	0.01	0.01	0.01	0.07	0.05	0.08	0.08	0.05
-0.02	0.01	0.02	0.03	0.03	0.17	0.09	0.12	0.12	0.08
-0.17	n.a.	-0.14	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.04	0.04	0.24	0.19	0.21	0.21	0.14
0.02	0.03	0.02	0.03	0.03	0.14	0.09	0.12	0.12	0.09
0.02	0.02	0.02	0.02	0.02	0.16	0.12	0.15	0.15	0.11
0.01	0.02	0.02	0.02	0.02	0.15	0.09	0.14	0.14	0.09
n.a.	0.03	0.01	0.03	0.03	0.18	0.14	0.16	0.16	0.12
0.04	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.05	0.05	0.05	0.26	0.13	n.a.	n.a.	n.a.
0.01	0.01	0.05	0.04	0.04	0.14	0.13	n.a.	n.a.	n.a.
n.a.	0.02	0.02	0.02	0.02	0.11	0.09	0.10	0.10	0.09
0.01	0.01	0.02	0.03	0.03	0.11	0.08	0.10	0.10	0.08
n.a.	0.01	0.02	0.02	0.02	0.07	0.05	0.06	0.06	0.05
0.01	0.02	0.03	0.03	0.03	0.12	0.08	0.11	0.11	0.08
-0.01	0.00	0.02	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.01	0.02	0.03	0.03	0.22	0.19	0.18	0.18	0.14
0.01	0.01	0.02	0.01	0.01	0.15	0.13	0.14	0.14	0.12
-0.01	0.01	n.a.	0.01	0.01	0.23	0.22	0.17	0.17	0.17
-0.02	0.01	n.a.	0.01	0.01	0.21	0.17	0.16	0.16	0.15
n.a.	0.01	0.01	0.02	0.02	0.20	0.18	0.17	0.17	0.16
n.a.	0.02	0.04	0.06	0.06	0.48	0.38	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.03	0.03	0.25	0.19	0.23	0.23	0.17
0.01	0.02	0.02	0.02	0.02	0.17	0.12	0.16	0.16	0.12
0.02	0.02	0.02	0.02	0.02	0.15	0.11	0.14	0.14	0.10
0.01	0.02	0.02	0.02	0.02	0.11	0.10	0.11	0.11	0.09
0.01	0.01	0.02	0.01	0.01	0.12	0.11	0.10	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.16	0.12	0.14	0.14	0.11
0.03	0.04	0.05	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.04	0.03	0.04	0.04	0.27	0.20	0.22	0.22	0.16
0.03	0.04	0.04	0.04	0.04	0.23	0.21	0.23	0.23	0.21
0.01	0.02	0.02	0.03	0.03	0.15	0.13	0.14	0.14	0.13
n.a.	0.01	0.02	0.02	0.02	0.12	0.10	0.12	0.12	0.09
-0.01	-0.04	0.01	0.00	0.00	0.13	0.12	0.13	0.13	0.12
0.01	0.03	0.03	0.04	0.04	0.19	0.15	0.17	0.17	0.14
-0.04	-0.05	-0.02	-0.05	-0.05	0.40	0.18	0.30	0.30	0.17
-0.01	-0.03	0.01	-0.02	-0.02	0.20	0.18	n.a.	n.a.	n.a.
-0.04	-0.06	-0.05	-0.06	-0.06	0.15	0.15	0.15	0.15	0.13
-0.04	-0.06	-0.04	-0.06	-0.06	0.23	0.15	0.19	0.19	0.11

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.04	-0.05	-0.04	-0.05		0.09	0.08	0.09	0.08	
-0.04	-0.05	-0.03	-0.05		0.22	0.15	0.17	0.13	
-0.03	-0.02	n.a.	-0.02		n.a.	n.a.	n.a.	n.a.	
-0.06	-0.02	0.03	0.03		0.51	0.40	0.39	0.36	
-0.06	0.00	0.01	0.03		0.40	0.31	0.26	0.22	
-0.03	0.01	0.02	0.03		0.27	0.20	0.18	0.10	
-0.03	0.01	0.02	0.02		0.18	0.15	0.17	0.14	
-0.01	0.01	0.02	0.03		0.18	0.17	0.17	0.16	
-0.04	0.01	0.03	0.02		0.14	0.08	n.a.	n.a.	
-0.04	0.00	0.02	0.03		0.29	0.21	0.21	0.17	
n.a.	0.01	0.01	0.01		n.a.	n.a.	n.a.	n.a.	
-0.03	-0.02	n.a.	0.01		0.30	0.31	n.a.	n.a.	
0.03	0.04	0.03	0.04		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.02		0.16	0.12	0.17	0.12	
0.02	0.02	0.02	0.02		0.16	0.10	0.16	0.09	
0.02	0.02	0.02	0.02		0.10	0.08	0.10	0.08	
0.01	0.02	0.02	0.02		0.17	0.11	0.15	0.10	
-0.01	-0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.05	-0.05	-0.02	-0.03		0.37	0.32	n.a.	n.a.	
-0.03	-0.03	-0.04	-0.04		n.a.	n.a.	n.a.	n.a.	
-0.01	-0.01	-0.02	-0.03		0.25	0.21	0.20	0.16	
-0.03	-0.02	-0.02	-0.03		0.28	0.20	0.20	0.18	
n.a.	0.02	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
n.a.	0.02	0.03	0.04		0.37	0.32	0.28	0.29	
0.03	0.04	0.03	0.04		0.25	0.25	n.a.	n.a.	
0.01	0.02	0.02	0.03		0.22	0.17	0.16	0.13	
-0.03	-0.06	-0.02	0.00		0.13	0.09	0.11	0.08	
n.a.	0.02	0.02	0.03		0.27	0.22	0.21	0.20	
-0.01	n.a.	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
-0.08	-0.03	-0.03	-0.03		0.47	0.39	0.33	0.32	
-0.01	-0.03	n.a.	-0.03		0.43	0.39	0.42	0.39	
-0.02	-0.03	n.a.	-0.02		0.24	0.23	0.22	0.19	
n.a.	0.01	n.a.	0.00		0.28	0.21	0.25	0.20	
0.01	0.00	0.01	0.00		0.23	0.19	n.a.	n.a.	
-0.04	-0.02	-0.01	-0.01		0.39	0.33	0.31	0.30	
-0.04	-0.07	n.a.	n.a.		0.52	0.31	n.a.	n.a.	
-0.07	-0.06	n.a.	n.a.		0.21	0.16	n.a.	n.a.	
-0.03	-0.03	-0.01	-0.02		0.32	0.25	0.25	0.23	
0.04	0.02	0.04	0.02		0.36	0.33	0.36	0.33	
-0.37	-0.11	n.a.	n.a.		1.97	0.73	n.a.	n.a.	
-0.02	0.01	0.03	0.04		0.55	0.33	0.28	0.23	
-0.05	-0.06	0.02	0.03		0.32	0.20	0.15	0.14	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.03	-0.04	-0.03	-0.06		0.31	0.22	0.25	0.18	
-0.03	-0.04	-0.01	0.01		0.18	0.16	0.12	0.14	
-0.05	-0.06	-0.05	-0.06		0.14	0.10	n.a.	n.a.	
-0.07	-0.02	0.01	0.01		0.43	0.22	0.18	0.16	
-0.04	0.01	0.05	0.06		0.43	0.36	n.a.	n.a.	
n.a.	0.02	0.03	0.04		0.36	0.32	0.33	0.34	
-0.11	0.01	0.03	0.04		0.33	0.33	0.32	0.33	
0.03	0.03	0.03	0.04		0.31	0.23	0.33	0.24	
0.02	0.02	0.03	0.03		0.21	0.16	0.20	0.15	
-0.05	0.01	0.02	0.02		0.28	0.15	0.13	0.07	
-0.02	0.02	0.03	0.03		0.31	0.24	0.26	0.21	
0.01	0.03	0.04	0.04		0.38	0.31	0.36	0.31	
0.01	0.03	0.02	0.03		0.35	0.31	0.31	0.27	
0.03	0.03	0.03	0.03		0.24	0.19	0.24	0.19	
0.03	0.04	0.03	0.04		0.26	0.24	0.25	0.24	
0.03	0.03	0.03	0.03		0.22	0.21	0.22	0.21	
0.03	0.03	0.03	0.03		0.20	0.17	0.21	0.19	
0.02	0.03	0.03	0.03		0.27	0.23	0.25	0.22	
-0.03	0.00	0.01	0.00		n.a.	n.a.	n.a.	n.a.	
n.a.	-0.01	0.01	0.01		0.27	0.21	0.27	0.20	
-0.01	-0.03	-0.01	-0.03		0.22	0.17	0.21	0.15	
-0.04	-0.04	-0.04	-0.04		0.26	0.26	0.25	0.23	
-0.01	-0.01	n.a.	-0.01		0.12	0.04	0.13	0.04	
-0.01	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.02	-0.01	-0.02		0.23	0.21	0.22	0.20	
-0.05	-0.05	-0.03	-0.04		0.33	0.28	0.24	0.15	
0.01	0.02	0.04	0.04		0.45	0.37	n.a.	n.a.	
-0.01	0.00	0.03	0.02		0.37	0.27	0.38	0.26	
-0.01	-0.03	n.a.	-0.03		0.37	0.30	0.35	0.24	
-0.03	-0.04	-0.02	-0.04		0.27	0.24	0.22	0.19	
-0.04	-0.06	-0.02	-0.04		0.16	0.12	0.15	0.12	
-0.02	-0.02	n.a.	0.00		0.30	0.26	0.28	0.19	
0.02	0.03	0.02	0.03		n.a.	n.a.	n.a.	n.a.	
0.01	0.00	0.02	0.00		0.46	0.46	0.44	0.43	
-0.01	-0.02	-0.01	-0.02		0.32	0.20	0.33	0.17	
n.a.	n.a.	0.01	-0.01		0.23	0.09	n.a.	n.a.	
-0.03	-0.05	-0.01	-0.02		0.22	0.17	0.25	0.20	
n.a.	0.00	0.01	0.01		0.35	0.23	0.33	0.25	
-0.03	-0.01	0.01	0.00		0.38	0.27	0.41	0.28	
-0.04	-0.02	n.a.	-0.01		0.36	0.23	0.33	0.23	
-0.02	-0.04	n.a.	-0.03		0.26	0.22	0.20	0.12	
-0.04	-0.06	-0.03	-0.05		0.22	0.24	0.22	0.20	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.03	-0.05	-0.03	-0.05		0.24	0.25	0.22	0.23	
-0.03	-0.04	-0.01	-0.02		0.28	0.24	0.27	0.24	
-0.04	0.01	-0.04	0.02		0.38	0.34	0.38	0.34	
n.a.	0.02	0.03	0.04		0.30	0.27	0.28	0.27	
-0.02	-0.02	n.a.	-0.02		0.33	0.16	0.22	0.14	
-0.02	-0.03	-0.01	-0.03		0.18	0.17	0.18	0.13	
-0.02	-0.02	0.01	-0.01		0.08	0.05	0.08	0.05	
-0.01	0.00	0.01	0.01		0.25	0.21	0.24	0.19	
0.02	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.05	n.a.	-0.05		0.34	0.30	n.a.	n.a.	
-0.02	-0.06	n.a.	-0.04		0.23	0.17	0.24	0.18	
-0.01	-0.03	n.a.	-0.02		0.27	0.23	0.27	0.24	
n.a.	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.07	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.03	-0.01	-0.03		0.22	0.17	n.a.	n.a.	
0.01	0.02	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.04	0.04		0.36	0.34	0.31	0.25	
0.03	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.04	0.04		0.30	0.25	0.28	0.25	
0.01	0.05	0.05	0.05		0.37	0.34	0.34	0.31	
n.a.	0.04	0.04	0.05		0.42	0.38	0.38	0.38	
0.05	0.05	0.06	0.05		0.38	0.37	0.38	0.37	
0.04	0.05	0.06	0.06		0.36	0.37	0.40	0.40	
0.05	0.05	0.05	0.05		0.35	0.34	0.35	0.34	
0.03	0.02	0.03	0.03		0.25	0.16	0.27	0.24	
0.03	0.05	0.05	0.05		0.37	0.36	0.37	0.36	
n.a.	n.a.	n.a.	n.a.		0.06	0.03	n.a.	n.a.	
n.a.	n.a.	0.02	0.02		0.12	0.13	0.12	0.08	
0.04	0.04	0.05	0.06		0.65	0.41	0.41	0.44	
0.05	0.06	0.05	0.07		0.58	0.61	0.55	0.59	
0.07	0.07	0.07	0.07		0.66	0.63	0.62	0.63	
0.06	0.07	0.06	0.07		0.59	0.59	0.57	0.59	
0.06	0.07	0.06	0.07		0.46	0.51	0.50	0.56	
0.06	0.07	0.06	0.07		0.59	0.59	0.56	0.59	
0.02	0.03	0.04	0.04		0.47	0.37	0.39	0.34	
0.03	0.04	0.04	0.04		0.30	0.25	0.27	0.24	
0.03	0.03	0.03	0.04		0.25	0.18	0.24	0.16	
0.03	0.03	0.03	0.03		0.23	0.19	0.22	0.17	
0.02	0.02	0.03	0.02		0.19	0.13	0.19	0.14	
0.01	0.01	0.02	0.01		0.13	0.08	0.13	0.08	
0.03	0.03	0.03	0.03		0.25	0.19	0.23	0.18	
-0.22	-0.11	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-6.10	0.05		0.06	0.08		0.58	0.50		0.50	0.47	
-7.28	0.02		-3.08	0.04		0.38	0.38		n.a.	n.a.	
-7.11	-0.11		-0.12	0.03		0.89	0.22		n.a.	n.a.	
-2.60	-0.01		0.03	0.01		0.88	0.14		0.13	0.11	
-0.44	0.00		0.01	0.00		0.25	0.09		0.15	0.07	
-2.64	n.a.		-0.21	0.01		0.50	0.27		0.25	0.15	
-0.72	-0.01		0.04	0.04		2.63	0.73		n.a.	n.a.	
-2.01	0.01		0.04	0.04		1.77	0.66		0.51	0.43	
-5.72	0.03		0.06	0.05		0.45	0.31		0.44	0.31	
-7.19	0.02		0.05	0.06		0.53	0.36		0.44	0.36	
-4.63	-0.04		-0.16	0.02		1.08	0.28		0.18	0.15	
-0.07	0.01		0.02	0.03		0.14	0.12		0.11	0.08	
-2.55	0.01		0.01	0.04		0.89	0.31		0.30	0.24	
-0.30	-0.09		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.99	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.23	-0.01		0.01	0.00		0.04	0.01		0.02	0.01	
-1.52	-0.01		0.03	0.01		1.09	0.05		0.07	0.01	
-0.54	-0.07		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.03		-0.01	-0.02		n.a.	n.a.		n.a.	n.a.	
-0.51	-0.02		n.a.	0.00		1.34	0.25		0.39	0.25	
-3.18	-1.17		0.02	0.01		16.94	4.16		n.a.	n.a.	
-2.84	-0.32		0.04	0.02		4.13	0.89		0.26	0.17	
-0.29	-0.06		0.03	0.03		1.96	0.50		n.a.	n.a.	
-0.10	-0.05		0.01	-0.02		0.61	0.28		n.a.	n.a.	
-0.26	-0.01		0.03	0.02		0.91	0.23		0.16	0.10	
-0.20	-0.06		-0.08	-0.02		0.21	0.12		0.19	0.12	
-1.27	-0.06		n.a.	0.02		3.36	0.41		0.22	0.17	
-0.36	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.23	0.03		0.05	0.05		0.64	0.25		n.a.	n.a.	
0.02	0.03		0.02	0.03		0.18	0.16		0.16	0.08	
-0.12	0.01		0.02	0.02		0.16	0.13		0.12	0.11	
-0.87	0.02		0.04	0.03		0.92	0.16		0.15	0.11	
-0.03	-0.05		-0.02	-0.01		0.06	0.05		0.06	0.05	
-1.91	-0.09		n.a.	-0.01		4.30	0.12		0.16	0.05	
n.a.	-0.02		n.a.	n.a.		0.10	0.04		n.a.	n.a.	
-0.02	-0.02		0.04	0.02		0.33	0.12		0.10	0.02	
-1.10	-1.19		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.29	-0.26		n.a.	n.a.		1.50	0.49		n.a.	n.a.	
-0.01	0.02		n.a.	n.a.		0.57	0.51		n.a.	n.a.	
-0.35	-0.20		n.a.	n.a.		1.20	0.84		n.a.	n.a.	
-0.26	-0.05		-0.04	-0.05		0.08	0.07		0.08	0.05	
-0.37	-0.09		0.01	-0.01		1.52	0.49		0.25	0.10	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.03	0.03	0.03	0.05	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.03	0.30	0.24	0.24	0.24	0.24	0.24
n.a.	0.03	0.03	0.01	0.04	0.04	0.17	0.15	0.16	0.16	0.12	0.12
0.03	0.03	0.03	0.03	0.03	0.03	0.22	0.20	0.22	0.22	0.20	0.20
0.02	0.03	0.03	0.03	0.03	0.03	0.16	0.16	0.16	0.16	0.16	0.16
0.03	0.03	0.03	0.03	0.03	0.03	0.13	0.13	0.13	0.13	0.13	0.13
0.02	0.03	0.03	0.03	0.03	0.03	0.20	0.16	0.18	0.18	0.16	0.16
-0.07	0.03	0.03	0.06	0.05	0.05	0.44	0.34	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.04	0.04	0.04	0.38	0.27	0.30	0.30	0.26	0.26
0.03	0.03	0.03	0.04	0.03	0.03	0.24	0.21	0.21	0.21	0.22	0.22
0.03	0.03	0.03	0.04	0.04	0.04	0.24	0.18	0.26	0.26	0.21	0.21
0.02	0.02	0.02	0.03	0.03	0.03	0.20	0.17	0.18	0.18	0.17	0.17
0.03	0.03	0.03	0.03	0.03	0.03	0.15	0.15	0.15	0.15	0.14	0.14
0.02	0.03	0.03	0.03	0.03	0.03	0.23	0.18	0.20	0.20	0.17	0.17
-0.70	-0.03	-0.03	n.a.	n.a.	n.a.	1.84	0.31	n.a.	n.a.	n.a.	n.a.
n.a.	-0.02	-0.02	n.a.	-0.03	-0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.01	0.01	0.26	0.22	0.26	0.26	0.22	0.22
-0.01	0.01	0.01	0.01	0.01	0.01	0.22	0.14	0.18	0.18	0.13	0.13
-0.15	0.01	0.01	0.01	0.01	0.01	1.01	0.26	0.21	0.21	0.22	0.22
0.04	0.07	0.07	0.06	0.08	0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.04	0.05	0.05	0.05	0.05	0.05	0.96	0.34	0.40	0.40	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.03	0.28	0.22	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.04	0.04	0.22	0.12	0.18	0.18	0.10	0.10
0.01	0.00	0.00	0.02	0.02	0.02	0.26	0.20	0.24	0.24	0.19	0.19
-0.05	0.00	0.00	0.01	0.01	0.01	0.14	0.11	0.16	0.16	0.13	0.13
-0.01	0.02	0.02	0.03	0.03	0.03	0.36	0.20	0.25	0.25	0.19	0.19
-7.05	-1.90	-1.90	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-2.04	-0.09	-0.09	-0.49	0.08	0.08	2.26	0.91	0.70	0.70	0.64	0.64
-4.78	-0.08	-0.08	-6.67	0.03	0.03	0.57	0.57	n.a.	n.a.	n.a.	n.a.
-0.84	-0.16	-0.16	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.24	-0.07	-0.07	-0.02	-0.03	-0.03	0.73	0.24	0.16	0.16	0.05	0.05
-0.47	0.00	0.00	-0.27	0.02	0.02	0.35	0.17	0.15	0.15	0.08	0.08
-2.16	-0.05	-0.05	-1.15	0.03	0.03	1.66	0.54	0.32	0.32	0.19	0.19
-0.45	-0.24	-0.24	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.38	0.04	0.04	0.07	0.08	0.08	0.81	0.64	0.56	0.56	0.56	0.56
0.04	0.06	0.06	0.07	0.06	0.06	0.36	0.36	0.38	0.38	0.36	0.36
-4.66	-0.17	-0.17	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.67	-0.04	-0.04	-0.60	n.a.	n.a.	0.44	0.35	n.a.	n.a.	n.a.	n.a.
-0.01	0.03	0.03	0.05	0.04	0.04	0.15	0.07	n.a.	n.a.	n.a.	n.a.
-0.83	0.01	0.01	-0.07	0.06	0.06	0.62	0.40	0.35	0.35	0.35	0.35
-2.46	-1.06	-1.06	0.01	0.00	0.00	6.59	2.86	n.a.	n.a.	n.a.	n.a.
-0.90	-0.33	-0.33	0.05	0.05	0.05	2.80	1.05	0.42	0.42	0.40	0.40

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.38	-0.19	0.04	0.05	0.05	2.28	1.72	0.35	0.35	0.35
-0.35	-0.12	0.02	0.00	0.00	0.99	0.57	n.a.	n.a.	n.a.
-1.13	-0.11	-0.05	0.02	0.02	1.45	0.58	0.14	0.13	0.13
-0.04	-0.04	n.a.	-0.01	-0.01	0.14	0.08	0.06	0.04	0.04
-1.05	-0.17	0.02	0.02	0.02	2.73	0.82	0.26	0.16	0.16
-0.62	0.00	0.01	0.05	0.05	2.01	0.55	0.35	0.25	0.25
-0.66	0.01	0.05	0.06	0.06	1.49	0.50	0.44	0.46	0.46
-0.77	0.02	0.05	0.04	0.04	2.21	0.34	0.26	0.18	0.18
-0.11	0.02	0.05	0.06	0.06	1.72	0.28	0.29	0.19	0.19
-0.17	-0.03	0.04	0.05	0.05	0.48	0.39	0.20	0.16	0.16
-0.04	0.01	0.02	0.02	0.02	0.21	0.22	0.15	0.15	0.15
-0.44	0.01	0.04	0.05	0.05	1.22	0.35	0.30	0.25	0.25
-0.05	0.05	0.04	0.06	0.06	3.18	0.48	0.51	0.47	0.47
-0.65	0.06	0.06	0.07	0.07	0.49	0.50	0.46	0.48	0.48
0.03	0.06	0.06	0.07	0.07	0.43	0.38	0.40	0.38	0.38
0.02	0.04	0.04	0.05	0.05	0.32	0.30	0.31	0.27	0.27
n.a.	0.03	0.04	0.04	0.04	0.30	0.25	0.26	0.25	0.25
0.01	0.03	0.03	0.03	0.03	0.27	0.25	0.25	0.25	0.25
-0.17	0.04	0.04	0.05	0.05	0.51	0.32	0.35	0.30	0.30
-0.04	0.00	n.a.	n.a.	n.a.	0.62	0.40	n.a.	n.a.	n.a.
0.01	0.01	0.05	0.05	0.05	0.52	0.30	0.31	0.25	0.25
0.02	0.00	0.02	0.00	0.00	0.41	0.23	0.35	0.23	0.23
0.01	0.00	0.02	0.02	0.02	0.24	0.14	0.32	0.16	0.16
n.a.	0.00	0.03	0.01	0.01	0.23	0.15	0.27	0.17	0.17
-0.02	-0.03	-0.01	-0.01	-0.01	0.17	0.11	0.19	0.11	0.11
-0.01	0.00	0.02	0.01	0.01	0.27	0.17	0.26	0.18	0.18
0.05	0.07	0.06	0.07	0.07	0.44	0.41	0.44	0.41	0.41
0.03	0.04	0.05	0.04	0.04	0.47	0.32	0.31	0.32	0.32
-0.01	0.01	0.03	0.03	0.03	0.22	0.22	n.a.	n.a.	n.a.
0.02	0.01	0.02	0.01	0.01	0.23	0.12	0.23	0.12	0.12
-0.01	-0.01	n.a.	-0.01	-0.01	0.10	0.08	0.12	0.08	0.08
-0.03	-0.03	-0.03	-0.03	-0.03	0.10	0.06	0.09	0.06	0.06
n.a.	0.00	0.01	0.01	0.01	0.19	0.11	0.18	0.12	0.12
-0.01	-0.02	n.a.	-0.02	-0.02	0.26	0.23	n.a.	n.a.	n.a.
-0.02	-0.03	-0.01	-0.03	-0.03	0.16	0.17	0.16	0.17	0.17
n.a.	-0.01	n.a.	-0.01	-0.01	0.16	0.14	0.16	0.14	0.14
-0.02	-0.02	-0.01	-0.02	-0.02	0.16	0.12	0.18	0.12	0.12
-0.02	-0.02	n.a.	-0.02	-0.02	0.18	0.14	0.18	0.14	0.14
-0.08	0.02	n.a.	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	-0.03	0.01	0.00	0.00	0.38	0.30	n.a.	n.a.	n.a.
-0.02	-0.01	n.a.	n.a.	n.a.	0.23	0.15	n.a.	n.a.	n.a.
0.01	0.00	n.a.	-0.01	-0.01	0.22	0.16	n.a.	n.a.	n.a.

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
n.a.	-0.01		n.a.	0.00	0.13	0.11		0.13	0.11
-0.03	-0.01		-0.01	-0.01	0.09	0.08		0.09	0.07
-0.02	-0.01		n.a.	0.00	0.22	0.13		0.16	0.13
0.02	0.01		0.03	0.01	0.23	0.13		0.26	0.13
-0.02	-0.01		-0.02	-0.01	0.10	0.09		0.10	0.09
-0.02	0.00		0.01	0.00	0.22	0.12		0.19	0.11
n.a.	-0.01		0.01	0.01	n.a.	n.a.		n.a.	n.a.
-0.01	0.00		0.01	0.00	0.29	0.23		n.a.	n.a.
0.04	0.04		0.04	0.04	0.23	0.26		0.22	0.23
0.05	0.04		0.05	0.06	0.25	0.28		n.a.	n.a.
0.02	0.03		0.03	0.03	0.24	0.24		0.21	0.23
-0.14	-0.05		0.01	-0.01	n.a.	n.a.		n.a.	n.a.
-0.02	-0.04		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.02	-0.03		-0.02	-0.03	0.12	0.07		0.13	0.07
-0.03	-0.03		-0.02	-0.03	0.16	0.14		0.16	0.15
-0.03	-0.04		-0.03	-0.04	0.09	0.08		0.11	0.11
-0.04	-0.03		-0.02	-0.03	0.15	0.11		0.14	0.13
-0.13	-0.08		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.03	-0.03		n.a.	-0.02	0.31	0.21		0.19	0.17
-0.01	-0.03		-0.01	-0.02	0.20	0.18		0.19	0.14
-0.01	-0.03		n.a.	-0.02	0.25	0.18		0.20	0.14
-0.02	-0.02		-0.02	-0.02	0.18	0.15		0.19	0.16
-0.02	-0.02		-0.02	-0.02	0.13	0.11		0.14	0.10
-0.03	-0.02		-0.01	-0.02	0.24	0.16		0.18	0.15
0.01	-0.01		0.02	-0.01	n.a.	n.a.		n.a.	n.a.
-0.03	-0.03		-0.02	-0.03	0.29	0.24		0.29	0.24
-0.01	-0.01		-0.01	-0.01	0.20	0.18		0.20	0.14
0.01	0.00		0.02	0.02	0.18	0.16		0.16	0.16
n.a.	-0.01		n.a.	-0.01	0.07	0.05		0.06	0.05
n.a.	-0.01		n.a.	0.00	0.19	0.14		0.17	0.14
-0.08	-0.11		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.01	-0.02		n.a.	n.a.	0.14	0.12		n.a.	n.a.
-0.05	-0.05		-0.04	-0.04	0.09	0.08		0.08	0.07
-0.04	-0.04		-0.02	-0.03	0.15	0.12		0.13	0.10
-0.03	-0.05		-0.02	-0.04	n.a.	n.a.		n.a.	n.a.
n.a.	-0.01		0.02	0.00	0.56	0.32		0.32	0.23
-0.03	-0.03		-0.03	-0.03	0.23	0.18		0.19	0.15
-0.02	-0.02		-0.02	-0.02	0.27	0.25		0.26	0.25
-0.02	-0.02		-0.01	-0.02	0.21	0.21		0.21	0.21
-0.02	-0.03		-0.02	-0.03	0.28	0.13		0.13	0.12
-0.02	-0.02		-0.01	-0.02	0.28	0.23		0.22	0.21
n.a.	0.02		-0.01	-0.03	n.a.	n.a.		n.a.	n.a.

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.01	-0.01	-0.01	0.02	0.00	0.25	0.20	0.21	0.18	0.18
-0.02	-0.03	-0.01	-0.03	-0.03	0.31	0.26	0.35	0.31	0.31
-0.01	-0.02	n.a.	0.00	0.00	0.28	0.26	0.28	0.24	0.24
n.a.	-0.01	n.a.	-0.01	-0.01	0.28	0.25	0.27	0.24	0.24
-0.01	-0.02	n.a.	-0.02	-0.02	0.22	0.20	0.22	0.20	0.20
n.a.	-0.01	n.a.	0.00	0.00	0.27	0.25	0.26	0.24	0.24
-0.01	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.04	0.05	0.05	0.36	0.27	0.28	0.26	0.26
0.03	0.03	0.03	0.03	0.03	0.27	0.25	0.28	0.26	0.26
0.03	0.04	0.04	0.05	0.05	0.30	0.28	0.30	0.29	0.29
0.04	0.05	0.04	0.05	0.05	0.26	0.26	0.25	0.24	0.24
0.04	0.04	0.04	0.04	0.04	0.18	0.18	0.18	0.18	0.18
0.03	0.04	0.04	0.05	0.05	0.27	0.26	0.26	0.25	0.25
0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	0.04	0.04	0.29	0.26	0.33	0.33	0.33
0.04	0.04	0.04	0.04	0.04	0.28	0.23	0.28	0.23	0.23
0.01	0.01	0.03	0.03	0.03	0.50	0.40	0.38	0.25	0.25
0.01	0.01	0.02	0.02	0.02	0.31	0.27	0.26	0.23	0.23
0.01	0.01	0.01	0.02	0.02	0.32	0.31	0.29	0.28	0.28
0.02	0.01	0.02	0.02	0.02	0.33	0.34	0.31	0.33	0.33
0.02	0.02	0.02	0.02	0.02	0.32	0.34	0.31	0.34	0.34
0.02	0.02	0.02	0.02	0.02	0.21	0.18	0.21	0.18	0.18
0.02	0.01	0.02	0.02	0.02	0.32	0.32	0.30	0.32	0.32
n.a.	0.01	n.a.	0.01	0.01	0.11	0.08	0.10	0.08	0.08
0.01	0.01	0.01	0.01	0.01	0.12	0.11	0.10	0.08	0.08
-0.10	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.05	0.04	0.04	0.30	0.19	n.a.	n.a.	n.a.
0.02	0.03	0.04	0.05	0.05	0.25	0.23	0.29	0.23	0.23
-0.01	0.04	0.05	0.05	0.05	0.44	0.34	0.36	0.34	0.34
0.03	0.04	0.03	0.04	0.04	0.21	0.18	0.21	0.18	0.18
0.03	0.03	0.04	0.03	0.03	0.18	0.15	0.17	0.15	0.15
0.02	0.04	0.03	0.04	0.04	0.26	0.22	0.23	0.21	0.21
-0.20	-0.02	0.08	-0.02	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.00	0.05	0.06	0.06	0.40	0.27	n.a.	n.a.	n.a.
0.02	0.02	0.04	0.02	0.02	0.16	0.13	0.17	0.13	0.13
0.02	0.03	0.03	0.03	0.03	0.21	0.15	0.16	0.15	0.15
n.a.	0.02	0.03	0.02	0.02	0.17	0.14	0.15	0.13	0.13
0.01	0.01	0.01	0.01	0.01	0.07	0.06	0.07	0.06	0.06
-0.01	0.02	0.03	0.02	0.02	0.26	0.11	0.12	0.10	0.10
-0.31	-0.02	n.a.	0.00	0.00	0.94	0.34	n.a.	n.a.	n.a.
-0.02	-0.01	0.01	0.00	0.00	0.41	0.22	0.20	0.17	0.17
n.a.	-0.01	n.a.	-0.01	-0.01	0.24	0.21	0.18	0.17	0.17

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
n.a.	-0.01		n.a.	-0.01	0.24	0.20		0.22	0.18
-0.01	-0.01		n.a.	-0.01	0.18	0.18		0.18	0.16
-0.01	-0.02		-0.01	-0.02	0.13	0.12		0.12	0.12
-0.03	-0.01		n.a.	-0.01	0.23	0.17		0.17	0.16
-0.04	-0.06		-0.01	-0.02	n.a.	n.a.		n.a.	n.a.
-0.03	-0.01		0.01	0.00	0.27	0.24		0.22	0.24
-0.01	-0.01		-0.01	-0.01	0.22	0.23		0.20	0.07
0.01	0.00		0.01	0.01	0.24	0.25		0.23	0.24
n.a.	0.00		0.01	0.01	0.18	0.14		0.16	0.12
0.01	0.01		0.01	0.01	0.14	0.13		0.14	0.13
-0.01	-0.01		0.01	0.01	0.22	0.17		0.19	0.16
-0.01	0.01		0.02	0.01	0.29	0.24		n.a.	n.a.
0.02	0.02		0.03	0.02	0.63	0.17		0.16	0.15
0.04	0.05		0.04	0.05	0.26	0.25		0.28	0.25
0.05	0.05		0.05	0.05	0.27	0.26		0.28	0.25
0.02	0.03		0.04	0.04	0.37	0.25		0.22	0.22
-0.03	-0.02		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.02	0.00		0.02	0.03	0.26	0.16		0.18	0.11
-0.01	0.00		0.03	0.03	0.64	0.43		n.a.	n.a.
n.a.	0.02		0.03	0.03	0.35	0.32		0.33	0.29
0.01	0.02		0.03	0.03	0.24	0.24		0.20	0.20
n.a.	0.01		0.02	0.03	0.20	0.16		0.17	0.16
0.01	0.02		0.02	0.03	0.19	0.18		0.18	0.19
0.01	0.02		0.02	0.02	0.17	0.14		0.16	0.14
0.01	0.02		0.03	0.03	0.23	0.19		0.19	0.18
0.02	0.02		0.03	0.03	0.27	0.23		0.25	0.18
0.01	0.00		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
n.a.	0.01		0.02	0.02	0.27	0.13		0.15	0.12
-0.01	-0.01		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
0.02	0.02		n.a.	n.a.	0.18	0.20		n.a.	n.a.
0.02	0.02		0.02	0.02	n.a.	n.a.		n.a.	n.a.
0.02	0.02		0.03	0.03	0.27	0.22		0.24	0.22
0.02	0.03		0.04	0.04	0.68	0.40		0.44	0.39
0.01	0.02		0.02	0.03	0.36	0.34		0.31	0.34
0.03	0.03		0.03	0.03	0.22	0.20		0.20	0.14
0.02	0.03		0.03	0.03	0.24	0.18		0.22	0.18
0.02	0.03		0.03	0.03	0.23	0.22		0.24	0.24
n.a.	-0.01		0.01	0.02	0.14	0.09		0.15	0.10
0.02	0.03		0.03	0.03	0.29	0.23		0.25	0.23
0.04	0.04		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
0.04	0.04		0.04	0.04	n.a.	n.a.		n.a.	n.a.
0.02	0.01		0.03	0.02	0.18	0.17		0.18	0.17



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.02	0.03	0.02		0.21	0.10	0.18	0.10	
0.03	0.02	0.03	0.03		0.22	0.17	0.21	0.17	
0.03	0.04	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.03	0.03		0.16	0.13	0.17	0.13	
0.03	0.03	0.03	0.03		0.23	0.14	0.18	0.13	
0.03	0.02	0.04	0.04		0.45	0.39	0.43	0.41	
0.02	0.02	0.03	0.03		0.26	0.22	0.23	0.22	
0.03	0.03	0.03	0.03		0.27	0.25	0.26	0.26	
0.03	0.03	0.03	0.03		0.24	0.23	0.24	0.23	
0.03	0.03	0.03	0.03		0.23	0.23	0.23	0.22	
0.03	0.03	0.03	0.03		0.20	0.17	0.18	0.17	
0.03	0.03	0.03	0.03		0.25	0.23	0.24	0.22	
0.02	0.03	0.05	0.04		0.41	0.35	0.35	0.29	
0.03	0.04	0.04	0.04		0.34	0.26	0.26	0.22	
0.03	0.03	0.04	0.04		0.28	0.24	0.28	0.21	
0.04	0.04	0.04	0.04		0.29	0.25	0.30	0.26	
0.03	0.03	0.03	0.04		0.26	0.21	0.24	0.21	
0.02	0.02	0.03	0.03		0.20	0.17	0.17	0.16	
0.03	0.03	0.04	0.04		0.30	0.25	0.26	0.24	
0.02	0.01	0.03	0.01		0.36	0.23	n.a.	n.a.	
n.a.	0.03	0.04	0.03		0.32	0.23	0.33	0.19	
0.02	0.01	0.04	0.04		0.40	0.25	0.32	0.25	
0.03	0.03	0.03	0.03		0.24	0.24	0.24	0.24	
0.03	0.03	0.03	0.03		0.14	0.13	0.14	0.13	
0.02	0.03	0.03	0.03		0.29	0.24	0.26	0.24	
0.03	0.04	0.04	0.04		0.40	0.33	0.34	0.32	
0.03	0.03	0.04	0.03		0.31	0.25	0.29	0.25	
0.03	0.03	0.03	0.03		0.23	0.19	0.23	0.20	
0.03	0.03	0.03	0.03		0.24	0.20	0.24	0.20	
0.03	0.03	0.03	0.03		0.19	0.18	0.19	0.18	
0.03	0.03	0.03	0.03		0.16	0.13	0.15	0.12	
0.03	0.03	0.03	0.03		0.24	0.20	0.23	0.20	
n.a.	-0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.01	0.03	0.03		0.26	0.22	0.26	0.15	
0.02	0.02	0.03	0.02		0.33	0.34	0.29	0.28	
0.01	-0.02	n.a.	n.a.		0.25	0.10	n.a.	n.a.	
n.a.	0.01	0.01	0.01		0.20	0.15	0.20	0.16	
0.02	0.02	0.02	0.02		0.15	0.12	0.14	0.12	
0.01	0.02	0.02	0.02		0.24	0.20	0.21	0.14	
0.04	0.04	0.05	0.05		n.a.	n.a.	n.a.	n.a.	
0.01	0.03	0.03	0.03		0.32	0.27	0.32	0.26	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.04	0.04		0.21	0.16	0.20	0.13	
0.03	0.03	0.04	0.04		0.26	0.22	0.25	0.21	
0.03	0.03	0.03	0.03		0.19	0.18	0.19	0.17	
0.01	0.03	0.03	0.03		0.15	0.13	0.15	0.13	
0.02	0.03	0.03	0.03		0.21	0.18	0.20	0.17	
-0.04	0.03	n.a.	n.a.		0.17	0.12	n.a.	n.a.	
-0.03	-0.06	-0.01	0.00		0.12	0.04	n.a.	n.a.	
n.a.	0.03	0.03	0.03		0.20	0.16	0.19	0.16	
0.02	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	
-0.02	0.03	0.04	0.03		0.32	0.27	0.23	0.15	
0.01	0.02	n.a.	0.03		0.34	0.33	n.a.	n.a.	
0.02	0.03	0.02	0.02		0.28	0.20	0.26	0.18	
0.02	0.02	0.03	0.03		0.17	0.17	0.17	0.17	
0.02	0.02	0.02	0.02		0.14	0.12	0.14	0.12	
0.01	0.02	0.02	0.03		0.22	0.18	0.20	0.17	
0.02	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	
0.02	0.01	n.a.	n.a.		0.21	0.13	n.a.	n.a.	
0.02	0.01	0.02	0.02		0.15	0.10	0.15	0.09	
0.02	0.01	0.02	0.01		0.10	0.07	0.10	0.07	
0.02	0.02	0.03	0.02		0.20	0.13	0.16	0.12	
0.02	0.05	0.03	0.05		0.53	0.50	0.49	0.50	
0.03	0.03	0.03	0.03		0.33	0.28	0.28	0.27	
0.03	0.03	0.03	0.03		0.25	0.23	0.25	0.23	
0.03	0.03	0.03	0.03		0.25	0.25	0.26	0.26	
0.03	0.03	0.03	0.03		0.23	0.22	0.22	0.21	
0.03	0.03	0.03	0.03		0.17	0.17	0.17	0.16	
0.03	0.03	0.03	0.03		0.26	0.23	0.24	0.23	
0.02	0.02	0.02	0.02		0.15	0.13	0.17	0.15	
0.03	0.02	0.04	0.03		0.21	0.17	0.22	0.17	
0.03	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.02	0.03		0.20	0.17	0.18	0.17	
0.04	0.03	0.04	0.03		0.24	0.21	0.24	0.21	
0.03	0.03	0.03	0.03		0.20	0.18	0.21	0.19	
0.02	0.03	0.02	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.03	0.03		0.20	0.19	0.20	0.19	
0.02	0.02	0.03	0.03		0.31	0.28	0.32	0.30	
0.03	0.03	0.03	0.03		0.27	0.23	0.28	0.23	
0.03	0.03	0.04	0.04		0.29	0.29	0.28	0.28	
0.03	0.03	0.03	0.03		0.26	0.27	0.22	0.19	
0.03	0.03	0.03	0.03		0.23	0.20	0.22	0.20	
0.02	0.03	0.03	0.03		0.14	0.13	0.15	0.13	
0.03	0.03	0.03	0.03		0.24	0.23	0.23	0.22	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.05	0.32	0.31	0.34	0.31	0.31	0.31
0.03	0.02	0.03	0.02	0.24	0.18	0.24	0.18	0.18	0.18
0.04	0.04	0.04	0.04	0.27	0.26	0.27	0.26	0.26	0.26
0.02	0.02	0.03	0.03	0.27	0.17	0.20	0.17	0.17	0.17
0.01	0.02	0.02	0.02	0.13	0.12	0.13	0.12	0.12	0.12
0.02	0.03	0.03	0.03	0.24	0.20	0.22	0.20	0.20	0.20
0.04	0.04	0.04	0.04	0.24	0.22	0.24	0.22	0.22	0.22
0.04	0.04	n.a.	n.a.	0.40	0.22	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.27	0.25	0.22	0.22	0.22	0.22
0.03	0.02	0.03	0.03	0.20	0.16	0.20	0.15	0.15	0.15
0.02	0.01	0.02	0.01	0.12	0.14	0.12	0.12	0.12	0.12
0.03	0.03	0.03	0.03	0.23	0.19	0.21	0.19	0.19	0.19
0.02	0.02	n.a.	n.a.	0.15	0.13	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.02	0.19	0.16	0.21	0.16	0.16	0.16
0.04	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.31	0.21	0.28	0.19	0.19	0.19
0.03	0.03	0.05	0.05	0.42	0.28	0.27	0.25	0.25	0.25
0.03	0.03	0.03	0.04	0.25	0.22	0.26	0.25	0.25	0.25
0.03	0.03	0.03	0.03	0.24	0.23	0.24	0.22	0.22	0.22
0.03	0.03	0.03	0.03	0.20	0.22	0.20	0.21	0.21	0.21
0.03	0.03	0.03	0.04	0.27	0.25	0.24	0.25	0.25	0.25
n.a.	0.01	n.a.	n.a.	0.10	0.08	n.a.	n.a.	n.a.	n.a.
0.01	0.01	0.01	0.01	0.10	0.10	0.11	0.10	0.10	0.10
n.a.	0.01	0.01	0.01	0.15	0.10	0.10	0.10	0.10	0.10
0.03	0.00	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.04	0.03	0.04	0.27	0.24	0.24	0.24	0.24	0.24
0.03	0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.03	0.00	0.02	0.01	0.27	0.14	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.19	0.17	0.20	0.18	0.18	0.18
0.02	0.02	0.03	0.03	0.17	0.15	0.17	0.16	0.16	0.16
0.02	0.03	0.03	0.03	0.24	0.21	0.23	0.22	0.22	0.22
0.01	0.02	0.03	0.03	0.50	0.38	0.34	0.32	0.32	0.32
0.03	0.03	0.03	0.04	0.29	0.26	0.27	0.25	0.25	0.25
0.03	0.03	0.03	0.03	0.27	0.25	0.26	0.25	0.25	0.25
0.03	0.04	0.03	0.04	0.27	0.26	0.26	0.25	0.25	0.25
0.03	0.04	0.04	0.04	0.25	0.25	0.25	0.25	0.25	0.25
0.03	0.03	0.03	0.03	0.21	0.22	0.21	0.22	0.22	0.22
0.03	0.03	0.03	0.04	0.27	0.25	0.26	0.25	0.25	0.25
0.03	0.05	0.06	0.06	0.56	0.36	0.53	0.49	0.49	0.49
0.04	0.05	0.05	0.05	0.35	0.31	0.33	0.32	0.32	0.32
0.04	0.04	0.04	0.04	0.39	0.35	0.36	0.34	0.34	0.34

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
0.04	0.04	0.04	0.04	0.04	0.36	0.39	0.39	0.36	0.35
0.04	0.04	0.04	0.04	0.04	0.29	0.29	0.29	0.28	0.29
0.03	0.02	0.02	0.03	0.02	0.12	0.10	0.10	0.12	0.10
0.04	0.04	0.04	0.05	0.05	0.35	0.32	0.32	0.33	0.31
n.a.	0.02	0.02	0.03	0.02	0.75	0.48	0.48	n.a.	n.a.
0.04	0.05	0.05	0.05	0.06	0.54	0.45	0.45	0.44	0.45
0.02	0.03	0.03	0.03	0.03	0.39	0.23	0.23	0.29	0.21
0.04	0.04	0.04	0.05	0.05	0.38	0.25	0.25	0.28	0.24
0.03	0.03	0.03	0.03	0.03	0.28	0.27	0.27	0.28	0.27
0.03	0.03	0.03	0.03	0.03	0.22	0.14	0.14	0.23	0.15
0.03	0.03	0.03	0.04	0.04	0.40	0.29	0.29	0.32	0.27
-1.61	-0.03	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.14	0.02	0.01	0.04	0.03	2.91	0.16	0.16	0.25	0.16
0.01	0.01	0.01	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.14	0.01	0.01	0.02	0.02	0.24	0.18	0.18	0.18	0.14
0.02	0.01	0.01	0.02	0.01	0.11	0.06	0.06	0.12	0.06
-0.37	0.01	0.01	0.03	0.02	0.81	0.17	0.17	0.17	0.16
-1.30	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.02	0.02	0.02	0.02	0.20	0.17	0.17	n.a.	n.a.
n.a.	0.01	0.01	0.01	0.01	0.33	0.28	0.28	0.33	0.28
-0.03	0.02	0.02	n.a.	n.a.	0.68	0.20	0.20	n.a.	n.a.
0.01	0.02	0.02	0.02	0.02	0.92	0.15	0.15	0.13	0.11
0.02	0.02	0.02	0.02	0.02	0.10	0.09	0.09	0.10	0.09
-0.08	0.02	0.02	0.02	0.02	0.43	0.15	0.15	0.17	0.12
n.a.	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.03	0.03	0.03	0.03	0.22	0.17	0.17	0.16	0.12
-0.28	-0.12	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.01	0.01	0.03	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.03	0.03	0.19	0.16	0.16	0.19	0.16
0.02	0.02	0.02	0.02	0.02	0.19	0.20	0.20	0.17	0.18
0.02	0.02	0.02	0.02	0.03	0.09	0.08	0.08	0.11	0.07
-0.01	0.02	0.02	0.02	0.02	0.40	0.17	0.17	0.18	0.16
-0.03	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	-0.02	0.03	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.03	0.04	0.04	0.30	0.26	0.26	n.a.	n.a.
-0.06	0.01	0.01	0.03	0.02	0.26	0.07	0.07	0.15	0.06
0.01	0.01	0.01	0.01	0.01	0.13	0.11	0.11	0.11	0.11
-0.01	0.01	0.01	0.02	0.02	0.24	0.12	0.12	0.19	0.11
n.a.	0.05	0.05	0.05	0.05	0.41	0.31	0.31	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.26	0.22	0.22	0.25	0.18

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.04	0.04		0.28	0.23	0.23	0.18	
0.03	0.03	0.03	0.04		0.24	0.20	0.22	0.20	
0.02	0.02	0.02	0.02		0.13	0.11	0.13	0.11	
0.02	0.03	0.03	0.03		0.23	0.19	0.21	0.18	
-0.04	0.03	0.03	0.03		0.28	0.22	0.23	0.19	
-0.02	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.03	0.01	0.02	0.02		0.20	0.13	n.a.	n.a.	
0.03	0.03	n.a.	n.a.		0.26	0.22	n.a.	n.a.	
n.a.	0.01	0.01	0.01		0.24	0.17	0.17	0.15	
0.01	0.01	0.02	0.03		0.17	0.17	0.16	0.17	
0.02	0.02	0.02	0.02		0.11	0.10	0.11	0.10	
n.a.	0.02	0.02	0.02		0.18	0.16	0.16	0.15	
0.02	0.02	0.03	0.02		0.18	0.14	0.21	0.15	
0.03	0.03	0.03	0.03		0.09	0.07	0.09	0.07	
0.02	0.02	0.03	0.03		0.17	0.11	0.19	0.15	
0.02	0.02	0.04	0.02		n.a.	n.a.	n.a.	n.a.	
0.01	0.01	0.02	0.02		0.35	0.29	0.34	0.24	
-0.11	-0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.01	0.02	0.01		0.32	0.16	0.23	0.11	
n.a.	0.01	0.01	0.02		0.24	0.18	0.18	0.13	
0.01	0.01	0.01	0.01		0.19	0.15	0.16	0.15	
n.a.	0.01	0.01	0.02		0.25	0.18	0.20	0.16	
0.02	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.01	0.00	n.a.	0.00		0.20	0.16	0.17	0.14	
0.02	0.01	0.02	0.01		0.11	0.11	0.13	0.13	
-0.05	0.01	0.02	0.02		0.37	0.15	0.16	0.14	
0.02	0.02	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.04	0.04		0.31	0.21	0.25	0.17	
0.03	0.02	0.03	0.02		0.18	0.12	0.18	0.12	
0.03	0.02	0.03	0.03		0.21	0.22	0.21	0.22	
0.03	0.03	0.03	0.03		0.19	0.20	0.19	0.19	
0.02	0.02	0.02	0.02		0.16	0.14	0.14	0.14	
0.02	0.02	0.03	0.03		0.21	0.19	0.19	0.17	
n.a.	0.02	0.04	0.04		0.50	0.34	n.a.	n.a.	
0.01	0.02	0.02	0.02		0.34	0.22	0.21	0.14	
0.01	0.02	0.02	0.03		0.20	0.18	0.20	0.18	
0.01	0.03	0.03	0.03		0.24	0.21	0.24	0.21	
0.02	0.03	0.02	0.03		0.23	0.23	0.20	0.19	
0.01	0.01	0.01	0.02		0.16	0.15	0.15	0.12	
0.01	0.02	0.02	0.03		0.25	0.21	0.20	0.19	
0.03	0.02	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
0.03	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.03	0.02		0.23	0.17	0.18	0.12	
-0.02	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.03	0.02		0.14	0.13	0.14	0.13	
0.02	0.01	0.02	0.02		0.09	0.06	0.08	0.06	
0.01	0.02	0.02	0.02		0.16	0.10	0.13	0.08	
-0.02	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.03	0.03		0.32	0.31	0.25	0.31	
0.04	0.03	0.04	0.03		0.22	0.20	0.24	0.22	
n.a.	0.02	0.04	0.04		0.26	0.21	0.25	0.18	
0.02	0.03	0.02	0.03		0.21	0.19	0.20	0.18	
0.02	0.02	0.02	0.02		0.15	0.14	0.16	0.15	
0.02	0.02	0.03	0.03		0.21	0.18	0.20	0.18	
0.01	0.02	0.03	0.04		0.53	0.50	0.44	0.42	
0.02	0.03	0.03	0.03		0.33	0.28	0.32	0.25	
0.02	0.03	0.03	0.03		0.31	0.25	0.26	0.22	
0.01	0.03	0.03	0.03		0.30	0.27	0.24	0.24	
0.03	0.03	0.03	0.03		0.22	0.21	0.22	0.21	
0.02	0.03	0.03	0.03		0.18	0.16	0.18	0.16	
0.02	0.03	0.03	0.03		0.26	0.22	0.23	0.21	
-0.02	0.00	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
n.a.	0.01	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	0.05	0.04		0.30	0.20	n.a.	n.a.	
0.02	0.02	0.03	0.03		0.16	0.15	0.15	0.14	
0.02	0.03	0.03	0.03		0.22	0.21	0.23	0.22	
0.02	0.03	0.02	0.03		0.18	0.18	0.17	0.17	
0.02	0.03	0.03	0.03		0.23	0.18	0.21	0.18	
-0.01	-0.01	n.a.	0.00		0.33	0.25	n.a.	n.a.	
0.04	0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.05	0.05	0.05	0.05		0.28	0.28	0.28	0.28	
0.02	0.02	0.02	0.02		0.21	0.18	0.18	0.18	
0.02	0.03	0.03	0.03		0.25	0.21	0.21	0.18	
0.02	0.02	0.02	0.02		0.16	0.14	n.a.	n.a.	
0.01	0.02	0.01	0.02		0.10	0.06	0.10	0.06	
0.02	0.02	0.02	0.02		0.17	0.14	0.14	0.12	
0.02	0.00	0.03	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.03	0.03		0.30	0.26	0.31	0.29	
0.02	0.02	0.03	0.03		0.20	0.20	0.20	0.20	
0.01	0.02	0.02	0.02		0.19	0.15	0.18	0.15	
0.02	0.02	0.03	0.03		0.26	0.17	0.19	0.17	
0.02	0.02	0.02	0.02		0.16	0.15	0.16	0.15	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All			Profitable		All			Profitable	
Mean	Median		Mean	Median	Mean	Median		Mean	Median
0.02	0.02		0.03	0.03	0.23	0.18		0.21	0.18
0.03	0.03		0.04	0.04	0.61	0.39		n.a.	n.a.
0.02	0.03		0.04	0.04	0.34	0.32		0.30	0.30
0.03	0.04		0.04	0.04	0.33	0.26		0.26	0.22
0.03	0.04		0.04	0.04	0.28	0.29		0.27	0.29
0.03	0.03		0.03	0.03	0.22	0.20		0.22	0.21
0.03	0.02		0.03	0.03	0.18	0.17		0.16	0.15
0.03	0.03		0.03	0.03	0.27	0.22		0.24	0.22
0.02	0.02		0.02	0.02	0.29	0.28		n.a.	n.a.
0.04	0.02		0.05	0.04	0.50	0.39		n.a.	n.a.
0.03	0.04		0.04	0.04	0.26	0.24		0.23	0.23
0.03	0.03		0.03	0.03	0.23	0.21		0.23	0.21
0.03	0.03		0.03	0.03	0.14	0.10		0.14	0.10
0.03	0.03		0.03	0.03	0.24	0.21		0.21	0.20
0.01	0.03		0.04	0.04	0.56	0.31		0.33	0.18
0.03	0.03		0.04	0.03	0.28	0.24		0.27	0.23
0.03	0.03		0.03	0.03	0.25	0.21		0.24	0.21
0.03	0.03		0.04	0.04	0.23	0.23		0.23	0.23
0.03	0.03		0.03	0.04	0.27	0.25		0.27	0.25
0.02	0.03		0.02	0.03	0.17	0.17		0.18	0.18
0.03	0.03		0.03	0.03	0.26	0.23		0.25	0.23
n.a.	0.00		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
0.03	0.03		0.04	0.04	0.22	0.19		n.a.	n.a.
0.03	0.03		0.03	0.03	0.15	0.12		n.a.	n.a.
0.02	0.03		0.03	0.04	0.29	0.21		0.20	0.19
0.02	0.02		0.03	0.03	0.83	0.44		0.48	0.44
0.02	0.02		0.03	0.02	0.28	0.20		0.31	0.21
0.02	0.03		0.04	0.03	0.36	0.29		0.36	0.29
0.04	0.03		0.04	0.03	0.21	0.15		0.20	0.14
0.02	0.03		0.04	0.03	0.24	0.21		0.24	0.17
0.03	0.03		0.03	0.03	0.18	0.16		0.17	0.15
0.02	0.03		0.03	0.03	0.31	0.23		0.26	0.21
0.02	0.03		0.03	0.03	0.25	0.17		0.18	0.17
0.02	0.03		0.04	0.05	n.a.	n.a.		n.a.	n.a.
0.01	0.03		0.04	0.03	0.29	0.24		n.a.	n.a.
0.04	0.04		0.04	0.04	0.42	0.36		n.a.	n.a.
0.02	0.02		0.03	0.02	0.21	0.15		0.22	0.13
0.02	0.02		0.02	0.02	0.17	0.16		0.17	0.16
0.02	0.02		0.03	0.03	0.26	0.21		0.22	0.17
0.02	0.04		0.02	0.03	0.33	0.30		0.29	0.28
0.03	0.03		0.04	0.03	0.20	0.18		0.20	0.18
0.03	0.02		0.03	0.02	0.21	0.16		0.22	0.16

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All			Profitable		All			Profitable	
Mean	Median		Mean	Median	Mean	Median		Mean	Median
0.02	0.02	0.02	0.03	0.02	0.16	0.15	0.16	0.16	0.15
0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.12	0.12	0.10
0.02	0.02	0.02	0.03	0.02	0.19	0.16	0.18	0.18	0.16
0.01	0.01	0.01	0.03	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.03	0.04	0.04	0.28	0.28	0.28	0.28	0.27
0.03	0.03	0.03	0.04	0.04	0.29	0.26	0.28	0.28	0.25
0.03	0.03	0.03	0.03	0.03	0.28	0.25	0.28	0.28	0.23
0.02	0.03	0.03	0.03	0.03	0.22	0.20	0.20	0.20	0.19
0.03	0.03	0.03	0.03	0.03	0.16	0.16	0.16	0.16	0.15
0.03	0.03	0.03	0.03	0.03	0.24	0.20	0.22	0.22	0.20
0.01	0.03	0.03	0.04	0.03	0.35	0.29	0.34	0.34	0.29
0.02	0.03	0.03	0.04	0.04	0.34	0.26	0.32	0.32	0.25
0.03	0.03	0.03	0.04	0.04	0.26	0.20	0.24	0.24	0.16
0.03	0.03	0.03	0.03	0.03	0.24	0.21	0.23	0.23	0.20
0.03	0.03	0.03	0.03	0.03	0.23	0.23	0.22	0.22	0.23
0.02	0.02	0.02	0.02	0.03	0.15	0.15	0.15	0.15	0.15
0.03	0.03	0.03	0.03	0.03	0.26	0.23	0.24	0.24	0.21
0.02	0.04	0.04	0.04	0.05	0.48	0.37	0.38	0.38	0.36
0.03	0.03	0.03	0.04	0.04	0.51	0.27	0.31	0.31	0.26
0.04	0.04	0.04	0.04	0.05	0.28	0.30	0.29	0.29	0.30
0.04	0.04	0.04	0.04	0.04	0.29	0.29	0.28	0.28	0.28
0.03	0.03	0.03	0.04	0.04	0.25	0.25	0.25	0.25	0.25
0.02	0.03	0.03	0.03	0.03	0.18	0.17	0.17	0.17	0.17
0.03	0.03	0.03	0.04	0.04	0.29	0.25	0.25	0.25	0.25
-0.04	-0.02	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.04	0.05	0.29	0.24	n.a.	n.a.	n.a.
0.05	0.04	0.04	0.05	0.04	0.22	0.18	0.22	0.22	0.16
0.04	0.04	0.04	0.05	0.04	0.27	0.24	0.26	0.26	0.24
0.03	0.03	0.03	0.03	0.04	0.30	0.31	0.29	0.29	0.30
0.02	0.02	0.02	0.02	0.02	0.19	0.19	0.19	0.19	0.18
0.02	0.03	0.03	0.03	0.03	0.26	0.23	0.24	0.24	0.23
0.04	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.05	0.05	0.05	0.05	0.44	0.34	0.47	0.47	0.46
0.04	0.03	0.03	0.05	0.04	0.28	0.31	0.30	0.30	0.33
0.02	0.03	0.03	0.03	0.03	0.26	0.24	0.20	0.20	0.13
0.03	0.04	0.04	0.03	0.04	0.27	0.25	0.25	0.25	0.24
0.02	0.02	0.02	0.03	0.02	0.15	0.10	0.15	0.15	0.10
0.03	0.04	0.04	0.04	0.04	0.28	0.25	0.26	0.26	0.24
-0.76	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
-0.44	n.a.	n.a.	0.02	0.00	0.19	0.08	n.a.	n.a.	n.a.
0.03	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.04	n.a.	n.a.	0.33	0.34	n.a.	n.a.	n.a.



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.02	0.00		0.03	0.01		0.20	0.17		n.a.	n.a.	
-0.57	-0.03		n.a.	0.00		0.16	0.05		n.a.	n.a.	
-0.21	0.01		0.03	0.04		0.27	0.23		0.25	0.23	
-0.15	0.02		0.03	0.02		0.29	0.24		0.26	0.24	
-0.03	-0.05		n.a.	n.a.		0.12	0.07		n.a.	n.a.	
-0.06	0.01		0.02	0.02		0.21	0.09		0.19	0.09	
0.05	0.05		0.05	0.05		0.32	0.24		0.32	0.24	
-0.40	0.05		0.05	0.05		0.35	0.27		0.32	0.27	
0.02	0.02		0.01	0.02		0.25	0.16		0.22	0.16	
0.02	0.02		0.03	0.02		0.22	0.24		0.23	0.24	
0.01	0.02		0.03	0.02		0.11	0.10		0.14	0.12	
-0.05	0.03		0.04	0.04		0.24	0.23		0.25	0.23	
0.05	0.05		0.05	0.05		0.35	0.35		0.35	0.35	
0.04	0.03		0.04	0.03		0.32	0.29		0.32	0.29	
0.03	0.03		0.03	0.03		0.19	0.20		0.19	0.21	
0.03	0.03		0.03	0.03		0.28	0.24		0.27	0.24	
0.02	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.04		0.04	0.03		0.32	0.33		0.32	0.22	
0.03	0.03		0.03	0.03		0.22	0.20		0.22	0.20	
0.02	0.02		0.03	0.03		0.14	0.11		0.15	0.11	
0.03	0.03		0.03	0.03		0.21	0.16		0.20	0.15	
0.03	0.03		0.05	0.04		0.40	0.35		n.a.	n.a.	
0.03	0.04		0.03	0.04		0.36	0.34		0.34	0.34	
0.04	0.03		0.04	0.03		0.32	0.30		0.31	0.29	
0.03	0.03		0.03	0.04		0.24	0.22		0.24	0.23	
0.02	0.02		0.02	0.02		0.12	0.09		0.12	0.06	
0.02	0.03		0.03	0.03		0.26	0.25		0.25	0.24	
0.02	0.01		0.04	0.02		0.45	0.24		0.43	0.24	
0.03	0.02		0.03	0.02		0.24	0.15		0.24	0.15	
0.03	0.04		0.04	0.04		0.25	0.24		0.24	0.21	
0.03	0.03		0.03	0.03		0.13	0.13		0.13	0.13	
0.03	0.03		0.04	0.04		0.26	0.21		0.26	0.21	
0.03	0.04		0.04	0.05		0.40	0.39		0.42	0.43	
0.02	0.04		0.02	0.05		0.36	0.33		0.35	0.34	
0.02	0.04		0.04	0.04		0.32	0.28		0.28	0.28	
0.03	0.04		0.04	0.04		0.31	0.28		0.30	0.28	
0.03	0.03		0.03	0.04		0.26	0.25		0.25	0.24	
0.03	0.03		0.03	0.03		0.20	0.19		0.20	0.19	
0.03	0.03		0.03	0.04		0.29	0.26		0.27	0.25	
0.03	0.05		0.05	0.05		0.46	0.43		0.40	0.37	
0.03	0.03		0.04	0.04		0.32	0.27		0.27	0.24	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.02		0.27	0.27	0.23	0.18	
0.02	0.03	0.03	0.03		0.26	0.23	0.24	0.22	
0.02	0.02	0.03	0.03		0.19	0.16	0.18	0.16	
0.02	0.02	0.02	0.02		0.13	0.12	0.13	0.11	
0.02	0.03	0.03	0.03		0.22	0.18	0.20	0.17	
0.02	0.02	0.03	0.03		0.42	0.25	0.31	0.25	
0.02	0.03	0.03	0.03		0.29	0.21	0.27	0.19	
0.03	0.03	0.04	0.03		0.25	0.21	0.26	0.21	
0.03	0.03	0.03	0.03		0.23	0.23	0.22	0.22	
0.03	0.03	0.03	0.03		0.22	0.21	0.22	0.21	
0.03	0.03	0.03	0.03		0.17	0.16	0.17	0.16	
0.03	0.03	0.03	0.03		0.23	0.21	0.22	0.21	
0.03	0.03	0.03	0.03		0.27	0.26	0.27	0.26	
0.02	0.02	0.03	0.02		0.14	0.14	0.14	0.13	
0.03	0.03	0.04	0.03		0.27	0.24	0.27	0.24	
0.01	0.01	0.03	0.03		0.48	0.43	0.45	0.38	
0.03	0.03	0.04	0.04		0.30	0.27	0.29	0.27	
0.03	0.03	0.03	0.03		0.29	0.22	0.23	0.22	
0.03	0.03	0.04	0.04		0.26	0.25	0.25	0.25	
0.03	0.03	0.03	0.03		0.23	0.21	0.21	0.21	
0.02	0.03	0.02	0.03		0.15	0.14	0.15	0.15	
0.03	0.03	0.03	0.03		0.25	0.22	0.23	0.22	
0.04	0.05	0.05	0.05		0.50	0.47	0.48	0.42	
0.05	0.05	0.05	0.06		0.37	0.36	0.38	0.38	
0.04	0.04	0.04	0.04		0.28	0.20	0.27	0.24	
0.04	0.05	0.04	0.05		0.34	0.32	0.34	0.32	
0.03	0.03	0.04	0.04		0.28	0.26	0.28	0.26	
0.03	0.03	0.03	0.03		0.21	0.17	0.20	0.16	
0.04	0.04	0.04	0.05		0.34	0.32	0.34	0.32	
0.01	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.29	0.22	0.29	0.22	
0.01	0.03	n.a.	0.03		0.19	0.15	n.a.	n.a.	
0.04	0.04	0.05	0.04		0.26	0.25	0.26	0.24	
0.03	0.03	0.03	0.04		0.24	0.24	0.25	0.25	
0.03	0.03	0.03	0.03		0.22	0.18	0.22	0.18	
0.03	0.03	0.03	0.04		0.24	0.24	0.24	0.24	
0.03	0.04	0.05	0.05		0.51	0.47	0.48	0.46	
0.03	0.04	0.04	0.04		0.35	0.30	0.33	0.26	
0.03	0.04	0.04	0.04		0.37	0.31	0.30	0.27	
0.04	0.04	0.04	0.04		0.32	0.29	0.31	0.28	
0.04	0.04	0.04	0.04		0.28	0.27	0.27	0.27	
0.03	0.03	0.03	0.03		0.22	0.22	0.21	0.21	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable	All		Profitable	All		All	
Mean	Median		Mean	Median		Mean	Median	Mean	Median
0.03	0.04		0.04	0.04		0.31	0.28	0.29	0.27
n.a.	0.00		n.a.	n.a.		n.a.	n.a.	n.a.	n.a.
0.03	0.03		0.03	0.04		0.26	0.26	0.27	0.26
0.04	0.04		0.05	0.04		0.32	0.29	0.34	0.29
0.04	0.04		0.04	0.04		0.30	0.29	0.30	0.27
0.03	0.03		0.03	0.03		0.20	0.20	0.20	0.20
0.03	0.03		0.03	0.03		0.17	0.16	0.18	0.16
0.03	0.03		0.03	0.03		0.24	0.23	0.24	0.23
0.03	0.03		0.03	0.03		0.31	0.30	0.29	0.25
0.03	0.03		0.03	0.03		n.a.	n.a.	n.a.	n.a.
0.04	0.05		0.04	0.05		0.31	0.30	0.30	0.28
0.03	0.03		0.03	0.03		0.24	0.21	0.24	0.24
0.03	0.04		0.04	0.04		0.16	0.16	0.16	0.16
0.03	0.04		0.04	0.04		0.25	0.24	0.25	0.24
0.02	0.04		0.04	0.05		0.61	0.32	0.35	0.25
0.04	0.04		0.05	0.05		0.37	0.36	0.36	0.36
0.04	0.04		0.04	0.04		0.34	0.34	0.32	0.33
0.04	0.04		0.04	0.05		0.35	0.32	0.31	0.32
0.03	0.04		0.04	0.04		0.29	0.31	0.29	0.30
0.04	0.04		0.04	0.04		0.23	0.22	0.24	0.23
0.03	0.04		0.04	0.04		0.34	0.31	0.31	0.31
0.03	0.03		0.04	0.04		0.42	0.37	0.40	0.37
0.04	0.04		0.05	0.05		0.39	0.34	0.35	0.34
0.03	0.03		0.03	0.03		0.28	0.26	0.27	0.26
0.04	0.04		0.04	0.04		0.29	0.28	0.28	0.28
0.03	0.04		0.04	0.04		0.25	0.24	0.24	0.23
0.03	0.03		0.03	0.03		0.21	0.22	0.21	0.22
0.03	0.04		0.04	0.04		0.30	0.27	0.29	0.26
-0.05	0.02		0.04	0.04		1.06	0.59	n.a.	n.a.
0.01	0.02		0.03	0.03		0.37	0.29	0.34	0.27
0.02	0.02		0.03	0.04		0.23	0.21	0.22	0.21
0.03	0.02		0.03	0.03		0.27	0.26	0.27	0.26
0.03	0.03		0.04	0.03		0.27	0.21	0.22	0.20
0.02	0.02		0.02	0.02		0.14	0.11	0.14	0.10
0.01	0.03		0.03	0.03		0.28	0.22	0.24	0.21
-0.06	0.02		0.04	0.04		0.60	0.51	0.47	0.44
0.02	0.02		0.03	0.03		0.41	0.32	0.32	0.26
0.03	0.03		0.03	0.03		0.26	0.23	0.24	0.20
0.03	0.03		0.03	0.03		0.31	0.26	0.29	0.26
0.02	0.03		0.03	0.03		0.22	0.21	0.22	0.21
0.02	0.02		0.02	0.03		0.17	0.17	0.16	0.17
0.02	0.03		0.03	0.03		0.26	0.21	0.23	0.21

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.04	0.04	0.05		0.52	0.32	0.33	0.28	
0.01	0.01	0.03	0.04		0.24	0.22	0.24	0.22	
0.03	0.04	0.04	0.04		0.21	0.19	0.20	0.19	
0.03	0.03	0.03	0.03		0.19	0.18	0.19	0.17	
0.01	0.02	0.01	0.02		0.14	0.11	0.12	0.09	
0.02	0.03	0.03	0.03		0.25	0.20	0.22	0.20	
0.01	0.03	0.03	0.04		0.51	0.31	0.33	0.31	
0.01	0.02	0.02	0.03		0.35	0.28	0.35	0.31	
0.03	0.03	0.03	0.03		0.31	0.29	0.28	0.28	
0.03	0.03	0.04	0.04		0.28	0.27	0.27	0.27	
0.03	0.03	0.03	0.03		0.26	0.25	0.25	0.25	
0.02	0.03	0.03	0.03		0.17	0.16	0.17	0.17	
0.02	0.03	0.03	0.03		0.27	0.24	0.25	0.24	
0.04	0.05	0.05	0.05		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.05	0.04		0.36	0.29	0.36	0.29	
0.03	0.03	0.04	0.04		0.34	0.30	0.26	0.23	
0.03	0.03	0.04	0.03		0.32	0.25	0.29	0.23	
0.01	0.03	0.01	0.03		0.27	0.25	0.24	0.21	
0.03	0.03	0.03	0.03		0.28	0.21	0.21	0.19	
0.03	0.03	0.03	0.04		0.31	0.27	0.28	0.25	
0.02	0.03	0.04	0.04		0.51	0.44	0.41	0.35	
0.03	0.03	0.04	0.04		0.35	0.28	0.29	0.27	
0.02	0.03	0.03	0.04		0.28	0.23	0.27	0.24	
0.03	0.03	0.03	0.03		0.26	0.26	0.24	0.24	
0.02	0.03	0.03	0.03		0.22	0.19	0.21	0.18	
-0.01	0.01	0.02	0.02		0.27	0.19	0.18	0.16	
0.02	0.03	0.03	0.03		0.29	0.25	0.26	0.23	
0.02	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.05	0.05	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.03	0.02		0.42	0.35	n.a.	n.a.	
0.05	0.04	0.05	0.04		0.31	0.19	0.31	0.19	
0.03	0.03	0.03	0.03		0.17	0.15	0.16	0.15	
0.02	0.04	0.03	0.04		0.41	0.22	0.27	0.20	
n.a.	0.03	0.04	0.05		0.44	0.33	0.43	0.33	
0.04	0.05	0.05	0.06		0.43	0.42	0.43	0.40	
0.03	0.04	0.04	0.04		0.33	0.28	0.30	0.28	
0.03	0.03	0.04	0.04		0.29	0.29	0.28	0.27	
0.02	0.03	0.03	0.03		0.29	0.25	0.26	0.25	
n.a.	0.02	0.02	0.03		0.24	0.19	0.24	0.20	
0.02	0.04	0.04	0.04		0.33	0.30	0.32	0.29	
-0.06	0.01	0.01	0.01		n.a.	n.a.	n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean		Median	Mean		Median	Mean		Median	Mean		Median
0.01		0.02	0.03		0.03	0.43		0.32	n.a.		n.a.
n.a.		0.01	0.01		0.01	0.23		0.22	0.17		0.18
0.02		0.01	0.02		0.02	0.20		0.14	0.19		0.14
0.01		0.02	0.01		0.02	0.18		0.16	0.18		0.16
n.a.		0.02	0.02		0.02	0.33		0.21	0.21		0.19
-0.02		0.01	0.03		0.04	n.a.		n.a.	n.a.		n.a.
-0.03		-0.02	0.02		0.01	0.56		0.31	0.30		0.30
n.a.		-0.01	0.01		0.00	0.29		0.24	0.25		0.23
-0.01		-0.01	0.01		0.01	0.35		0.24	0.25		0.23
-0.01		0.00	0.01		0.01	0.50		0.41	0.37		0.34
-0.02		-0.02	n.a.		-0.02	0.42		0.35	0.33		0.33
n.a.		-0.02	n.a.		-0.02	0.35		0.35	0.34		0.32
n.a.		-0.01	n.a.		-0.01	0.33		0.33	0.33		0.32
n.a.		0.00	n.a.		0.00	0.27		0.25	0.28		0.25
n.a.		-0.01	n.a.		-0.01	0.22		0.20	0.22		0.18
-0.01		-0.01	n.a.		-0.01	0.35		0.31	0.31		0.30
0.01		0.03	0.04		0.03	0.38		0.36	0.37		0.36
0.02		0.04	0.04		0.04	0.31		0.29	0.30		0.30
0.03		0.03	0.04		0.05	0.31		0.28	0.29		0.28
0.02		0.03	0.04		0.03	0.33		0.27	0.25		0.24
0.02		0.02	0.03		0.03	0.26		0.23	0.23		0.22
0.02		0.02	0.02		0.03	0.23		0.21	0.20		0.19
0.02		0.03	0.03		0.03	0.28		0.25	0.25		0.24
0.03		0.04	0.05		0.05	0.51		0.47	n.a.		n.a.
0.01		0.03	0.03		0.04	0.40		0.34	0.33		0.27
0.03		0.03	n.a.		n.a.	n.a.		n.a.	n.a.		n.a.
0.02		0.02	0.02		0.02	0.19		0.14	0.17		0.10
0.03		0.03	0.04		0.04	0.25		0.20	0.23		0.20
0.02		0.02	0.02		0.02	0.19		0.16	0.19		0.16
0.02		0.03	0.03		0.03	0.29		0.23	0.26		0.20
-0.02		0.01	0.04		0.04	n.a.		n.a.	n.a.		n.a.
0.01		0.02	0.02		0.03	0.39		0.37	0.37		0.37
0.02		0.01	0.02		0.01	0.35		0.41	n.a.		n.a.
0.03		0.03	0.03		0.03	0.27		0.24	0.27		0.23
0.01		0.03	0.03		0.03	0.38		0.27	0.29		0.24
0.03		0.04	0.05		0.06	0.51		0.44	0.48		0.44
0.02		0.04	0.04		0.05	0.63		0.37	0.36		0.33
n.a.		0.01	0.04		0.04	0.33		0.22	0.25		0.21
0.03		0.03	0.03		0.04	0.33		0.24	0.21		0.17
0.03		0.03	0.04		0.04	0.25		0.24	0.25		0.23
0.02		0.02	0.02		0.03	0.19		0.18	0.19		0.18
0.02		0.03	0.03		0.04	0.33		0.24	0.26		0.22

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
n.a.	0.03	0.04	0.04	0.04	0.50	0.39	n.a.	n.a.	n.a.
0.02	0.03	0.04	0.04	0.04	0.82	0.29	0.31	0.28	0.28
0.01	0.04	0.05	0.05	0.05	0.46	0.32	0.27	0.28	0.28
0.01	0.03	0.03	0.04	0.04	0.41	0.28	0.30	0.27	0.27
0.02	0.03	0.03	0.03	0.03	0.32	0.25	0.26	0.23	0.23
0.01	0.03	0.02	0.03	0.03	0.22	0.21	0.22	0.21	0.21
0.02	0.03	0.03	0.04	0.04	0.46	0.28	0.28	0.25	0.25
0.03	0.01	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.02	0.04	0.04	0.04	1.60	0.21	0.31	0.21	0.21
0.02	0.04	0.04	0.04	0.04	0.38	0.27	0.34	0.27	0.27
0.04	0.04	0.04	0.04	0.04	0.30	0.26	0.22	0.23	0.23
0.01	0.01	0.02	0.02	0.02	0.13	0.11	0.13	0.11	0.11
0.02	0.03	0.03	0.04	0.04	0.41	0.17	0.21	0.16	0.16
0.02	0.03	0.05	0.04	0.04	0.98	0.34	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.36	0.32	0.31	0.31	0.31
0.03	0.03	0.04	0.04	0.04	0.28	0.31	0.28	0.31	0.31
0.04	0.04	0.04	0.04	0.04	0.35	0.32	0.35	0.32	0.32
0.03	0.03	0.04	0.04	0.04	0.25	0.24	0.24	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.19	0.16	0.18	0.16	0.16
0.03	0.03	0.04	0.04	0.04	0.31	0.27	0.26	0.26	0.26
0.02	0.04	0.04	0.04	0.04	1.13	0.39	0.38	0.39	0.39
0.01	0.03	0.03	0.03	0.03	0.43	0.35	0.31	0.31	0.31
-0.06	0.04	0.04	0.04	0.04	0.45	0.23	0.26	0.23	0.23
0.03	0.04	0.04	0.04	0.04	0.27	0.24	0.24	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.23	0.22	0.22	0.22	0.22
0.02	0.02	0.03	0.03	0.03	0.15	0.15	0.16	0.15	0.15
0.01	0.03	0.03	0.03	0.03	0.29	0.22	0.23	0.22	0.22
0.03	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	n.a.	n.a.	n.a.	0.27	0.21	n.a.	n.a.	n.a.
0.02	0.01	n.a.	n.a.	n.a.	0.27	0.24	n.a.	n.a.	n.a.
n.a.	0.02	n.a.	n.a.	n.a.	0.18	0.18	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.03	0.03	0.22	0.21	0.21	0.20	0.20
0.01	0.01	0.02	0.02	0.02	0.13	0.13	0.13	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.23	0.21	0.21	0.20	0.20
-0.01	-0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.01	0.03	0.03	0.03	0.38	0.29	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.03	0.03	0.18	0.18	0.17	0.17	0.17
0.02	0.01	0.03	0.03	0.03	0.31	0.26	0.33	0.25	0.25
0.03	0.03	0.03	0.03	0.03	0.20	0.19	0.20	0.16	0.16
0.03	0.03	0.03	0.03	0.03	0.16	0.13	0.14	0.11	0.11
0.02	0.03	0.03	0.03	0.03	0.24	0.19	0.22	0.19	0.19
0.03	0.03	0.04	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.03	0.04	0.03	0.03	0.37	0.35	0.40	0.37	0.37
0.03	0.02	0.03	0.03	0.03	0.19	0.19	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.03	0.03	0.26	0.23	0.27	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.19	0.18	0.18	0.18	0.18
0.02	0.02	0.02	0.02	0.02	0.19	0.18	0.20	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.23	0.21	0.23	0.20	0.20
0.01	0.00	0.04	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.03	0.04	0.04	0.04	0.94	0.26	0.30	0.22	0.22
-0.03	0.02	0.03	0.03	0.03	0.56	0.21	0.21	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.21	0.18	0.21	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.22	0.22	0.21	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.18	0.17	0.15	0.16	0.16
0.02	0.03	0.03	0.03	0.03	0.33	0.20	0.21	0.20	0.20
-0.05	0.02	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.01	0.02	0.02	0.03	0.03	0.37	0.28	0.30	0.27	0.27
0.02	0.03	0.03	0.03	0.03	0.22	0.19	0.23	0.19	0.19
0.03	0.03	0.03	0.03	0.03	0.23	0.21	0.22	0.21	0.21
0.02	0.03	0.03	0.03	0.03	0.23	0.22	0.22	0.21	0.21
0.02	0.02	0.03	0.02	0.02	0.17	0.15	0.17	0.16	0.16
0.01	0.03	0.03	0.03	0.03	0.24	0.21	0.22	0.20	0.20
0.02	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.33	0.30	0.31	0.30	0.30
0.03	0.04	0.04	0.04	0.04	0.33	0.24	0.28	0.22	0.22
0.01	0.03	0.03	0.03	0.03	0.31	0.21	0.24	0.20	0.20
0.02	0.03	0.03	0.03	0.03	0.22	0.23	0.22	0.22	0.22
0.02	0.02	0.02	0.02	0.02	0.17	0.16	0.16	0.16	0.16
0.02	0.03	0.03	0.03	0.03	0.25	0.22	0.23	0.21	0.21
0.02	0.03	0.04	0.05	0.05	0.55	0.47	0.43	0.42	0.42
0.04	0.05	0.04	0.05	0.05	0.34	0.31	0.33	0.32	0.32
0.03	0.03	0.04	0.04	0.04	0.40	0.31	0.29	0.29	0.29
0.04	0.04	0.04	0.04	0.04	0.28	0.27	0.28	0.27	0.27
0.03	0.04	0.04	0.04	0.04	0.27	0.28	0.26	0.26	0.26
0.04	0.04	0.04	0.04	0.04	0.22	0.19	0.23	0.20	0.20
0.03	0.04	0.04	0.04	0.04	0.32	0.29	0.29	0.29	0.29
0.01	0.01	0.04	0.03	0.03	0.44	0.38	0.44	0.38	0.38
0.02	0.03	0.04	0.04	0.04	0.38	0.29	0.24	0.18	0.18
0.03	0.03	0.04	0.04	0.04	0.31	0.25	0.30	0.27	0.27
0.02	0.02	0.03	0.04	0.04	0.28	0.27	0.27	0.25	0.25
0.02	0.02	0.03	0.03	0.03	0.23	0.19	0.21	0.19	0.19
0.02	0.03	0.02	0.03	0.03	0.18	0.17	0.17	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.27	0.23	0.23	0.22	0.22
0.03	0.05	0.06	0.06	0.06	0.44	0.36	0.44	0.34	0.34

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.04	0.04		0.52	0.36	0.37	0.27	
0.03	0.03	0.05	0.04		0.39	0.28	0.27	0.21	
0.03	0.04	0.04	0.04		0.27	0.25	0.26	0.24	
0.03	0.03	0.03	0.03		0.24	0.23	0.25	0.24	
0.02	0.03	0.03	0.03		0.19	0.17	0.20	0.17	
0.03	0.03	0.04	0.04		0.28	0.24	0.25	0.23	
-0.03	0.02	0.02	0.03		1.02	0.39	0.41	0.33	
0.02	0.03	0.04	0.05		0.38	0.29	0.32	0.29	
0.02	0.02	0.03	0.03		0.33	0.29	0.26	0.25	
0.03	0.04	0.03	0.04		0.27	0.25	0.26	0.24	
0.03	0.03	0.03	0.03		0.24	0.23	0.23	0.21	
0.02	0.02	0.02	0.03		0.18	0.16	0.19	0.17	
0.02	0.03	0.03	0.03		0.29	0.24	0.25	0.23	
0.03	0.03	0.05	0.06		0.47	0.40	0.43	0.40	
0.03	0.03	0.04	0.04		0.30	0.27	0.30	0.27	
0.03	0.03	0.03	0.04		0.29	0.28	0.28	0.28	
0.03	0.03	0.03	0.03		0.27	0.26	0.27	0.26	
0.03	0.03	0.03	0.03		0.26	0.25	0.25	0.24	
0.02	0.02	0.03	0.03		0.20	0.20	0.19	0.19	
0.03	0.03	0.03	0.03		0.28	0.26	0.27	0.26	
0.03	0.04	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.04		0.36	0.25	0.27	0.24	
0.03	0.03	0.04	0.04		0.28	0.27	0.31	0.30	
0.03	0.03	0.04	0.04		0.31	0.27	0.31	0.27	
0.03	0.03	0.03	0.03		0.22	0.22	0.22	0.22	
0.03	0.03	0.03	0.03		0.20	0.16	0.20	0.15	
0.03	0.03	0.04	0.04		0.26	0.24	0.25	0.24	
0.02	0.02	0.03	0.02		0.22	0.18	0.17	0.16	
0.02	0.02	0.02	0.02		0.13	0.13	0.13	0.13	
0.02	0.02	0.02	0.02		0.21	0.15	0.20	0.15	
0.04	0.04	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.04	0.03		0.30	0.22	0.25	0.22	
0.03	0.03	0.04	0.03		0.21	0.19	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.26	0.23	0.24	0.22	
0.04	0.03	0.04	0.03		0.21	0.19	0.21	0.19	
0.03	0.03	0.03	0.03		0.19	0.15	0.19	0.15	
0.03	0.03	0.03	0.03		0.24	0.22	0.22	0.21	
0.03	0.04	0.04	0.04		0.45	0.35	0.40	0.32	
0.03	0.03	0.04	0.03		0.26	0.24	0.26	0.24	
0.03	0.03	0.04	0.03		0.23	0.21	0.22	0.19	
0.04	0.04	0.04	0.04		0.24	0.25	0.24	0.25	
0.02	0.03	0.03	0.03		0.21	0.19	0.19	0.18	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.01	0.01	0.02	0.01	0.01	0.13	0.08	0.14	0.11	0.11
0.03	0.03	0.03	0.03	0.03	0.25	0.22	0.23	0.21	0.21
-0.02	0.02	0.02	0.03	0.03	0.41	0.23	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.28	0.24	0.28	0.24	0.24
0.02	0.03	0.03	0.03	0.03	0.24	0.23	0.23	0.24	0.24
0.02	0.03	0.03	0.04	0.04	0.22	0.22	0.22	0.22	0.22
0.02	0.03	0.02	0.03	0.03	0.20	0.20	0.19	0.19	0.19
0.01	0.01	0.01	0.01	0.01	0.16	0.13	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.24	0.22	0.23	0.22	0.22
0.02	0.02	0.04	0.03	0.03	0.75	0.46	0.34	0.28	0.28
0.03	0.03	0.03	0.03	0.03	0.28	0.25	0.27	0.25	0.25
0.03	0.03	0.04	0.04	0.04	0.29	0.28	0.25	0.27	0.27
0.03	0.04	0.04	0.04	0.04	0.27	0.26	0.25	0.23	0.23
0.03	0.04	0.03	0.04	0.04	0.24	0.23	0.22	0.23	0.23
0.02	0.03	0.03	0.03	0.03	0.17	0.14	0.17	0.14	0.14
0.03	0.03	0.03	0.04	0.04	0.27	0.25	0.24	0.23	0.23
n.a.	0.00	0.01	0.00	0.00	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.03	0.02	0.03	0.03	0.10	0.06	0.10	0.06	0.06
-1.04	0.01	0.02	0.03	0.03	0.17	0.14	0.15	0.06	0.06
n.a.	0.01	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
-0.38	-0.01	0.02	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.01	n.a.	n.a.	n.a.	0.57	0.21	n.a.	n.a.	n.a.
-0.01	0.03	-0.01	0.03	0.03	0.07	0.06	0.08	0.06	0.06
-0.10	0.01	0.01	0.02	0.02	0.62	0.18	0.17	0.11	0.11
-0.01	0.03	0.05	0.03	0.03	0.39	0.22	0.39	0.22	0.22
0.02	0.02	0.03	0.01	0.01	0.11	0.08	0.09	0.04	0.04
0.03	0.02	0.03	0.02	0.02	0.15	0.10	0.12	0.08	0.08
0.01	0.02	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.01	0.01	n.a.	n.a.	n.a.	0.30	0.15	n.a.	n.a.	n.a.
n.a.	0.00	0.01	0.01	0.01	0.04	0.03	0.05	0.03	0.03
0.01	0.01	0.03	0.02	0.02	0.23	0.09	0.20	0.06	0.06
-0.14	0.05	0.06	0.05	0.05	0.52	0.33	0.35	0.31	0.31
0.05	0.05	0.05	0.05	0.05	0.37	0.25	0.37	0.25	0.25
-0.49	0.01	0.04	0.04	0.04	0.23	0.11	n.a.	n.a.	n.a.
-0.08	0.01	0.03	0.02	0.02	0.18	0.13	0.20	0.13	0.13
0.01	0.01	0.02	0.02	0.02	0.11	0.03	0.09	0.03	0.03
-0.89	0.02	0.03	0.03	0.03	4.68	0.19	0.23	0.17	0.17
-0.37	0.01	0.03	0.02	0.02	4.87	0.40	n.a.	n.a.	n.a.
0.01	0.03	0.02	0.03	0.03	0.43	0.32	0.34	0.30	0.30
n.a.	0.00	0.01	0.01	0.01	0.33	0.07	n.a.	n.a.	n.a.
0.01	0.03	0.02	0.03	0.03	0.21	0.19	0.20	0.15	0.15
-0.16	0.02	0.02	0.03	0.03	0.31	0.19	0.21	0.18	0.18

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All			Profitable		All			Profitable	
Mean	Median		Mean	Median	Mean	Median		Mean	Median
-0.01	0.01		n.a.	0.02	0.19	0.16		0.18	0.22
-0.09	0.02		0.02	0.03	0.57	0.22		0.23	0.20
0.02	0.03		0.03	0.04	0.32	0.32		0.31	0.32
0.03	0.04		0.04	0.04	0.37	0.27		0.31	0.24
0.03	0.03		0.03	0.03	0.22	0.19		0.21	0.19
0.02	0.02		0.02	0.03	0.26	0.23		0.23	0.21
-0.03	-0.07		-0.02	0.00	0.18	0.12		0.16	0.10
0.02	0.03		0.03	0.03	0.26	0.23		0.24	0.22
0.01	0.04		0.03	0.04	0.40	0.30		0.35	0.29
0.03	0.04		0.03	0.04	0.29	0.26		0.27	0.26
0.03	0.03		0.04	0.04	0.27	0.24		0.25	0.24
0.04	0.03		0.04	0.04	0.27	0.22		0.26	0.22
0.03	0.03		0.03	0.04	0.25	0.24		0.24	0.24
0.03	0.03		0.03	0.03	0.19	0.17		0.19	0.17
0.03	0.04		0.03	0.04	0.27	0.25		0.26	0.24
0.04	0.05		0.04	0.06	n.a.	n.a.		n.a.	n.a.
0.03	0.03		0.03	0.03	0.33	0.23		0.29	0.23
0.02	0.03		0.02	0.03	0.30	0.21		0.30	0.21
0.03	0.03		0.03	0.03	0.27	0.26		0.26	0.24
0.01	0.01		0.01	0.01	0.18	0.17		0.19	0.17
n.a.	0.03		0.02	0.03	0.21	0.21		0.15	0.07
0.02	0.03		0.03	0.03	0.28	0.24		0.26	0.22
0.02	0.04		0.04	0.04	0.45	0.37		0.38	0.28
0.03	0.04		0.03	0.04	0.37	0.27		0.29	0.26
0.03	0.04		0.03	0.04	0.23	0.25		0.24	0.26
0.02	0.03		0.03	0.03	0.24	0.20		0.24	0.20
0.02	0.03		0.03	0.03	0.22	0.19		0.21	0.19
0.03	0.03		0.03	0.03	0.15	0.14		0.15	0.11
0.03	0.03		0.03	0.04	0.26	0.23		0.24	0.23
-0.15	0.00		0.02	0.04	1.35	0.43		0.41	0.38
n.a.	0.03		0.01	0.04	0.35	0.27		0.26	0.23
0.02	0.04		0.04	0.04	0.31	0.29		0.29	0.28
0.03	0.03		0.03	0.03	0.25	0.23		0.23	0.21
0.02	0.02		0.03	0.03	0.21	0.17		0.19	0.17
0.02	0.02		0.03	0.03	0.13	0.12		0.13	0.12
n.a.	0.03		0.03	0.03	0.32	0.22		0.23	0.21
0.01	0.03		0.04	0.04	0.48	0.41		0.41	0.39
0.01	0.03		0.04	0.04	0.32	0.27		0.30	0.27
0.02	0.02		0.03	0.03	0.21	0.18		0.20	0.17
0.02	0.02		0.03	0.02	0.15	0.12		0.15	0.13
0.02	0.02		0.02	0.02	0.11	0.08		0.10	0.08
0.02	0.01		0.02	0.02	0.07	0.06		0.07	0.06

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.02	0.03	0.03		0.19	0.13	0.17	0.13	
-0.60	0.03	0.03	0.04		0.77	0.43	0.40	0.37	
-0.03	0.03	0.04	0.04		0.40	0.28	0.32	0.27	
0.02	0.02	0.03	0.03		0.25	0.19	0.23	0.18	
0.01	0.02	0.04	0.03		0.18	0.12	0.17	0.12	
0.02	0.02	0.03	0.03		0.11	0.08	0.10	0.07	
0.03	0.02	0.03	0.02		0.06	0.04	0.06	0.04	
-0.06	0.02	0.04	0.03		0.23	0.13	0.18	0.12	
-0.02	0.04	0.04	0.05		0.52	0.45	0.43	0.41	
-0.07	0.04	0.04	0.05		0.38	0.32	0.35	0.31	
0.02	0.03	0.03	0.03		0.28	0.22	0.27	0.22	
0.02	0.02	0.03	0.03		0.22	0.17	0.21	0.16	
0.02	0.02	0.03	0.03		0.15	0.10	0.14	0.10	
0.02	0.02	0.02	0.02		0.11	0.08	0.10	0.07	
n.a.	0.02	0.03	0.03		0.23	0.15	0.21	0.15	
0.01	0.04	0.04	0.04		0.44	0.34	0.40	0.34	
0.03	0.05	0.04	0.05		0.35	0.31	0.32	0.29	
0.03	0.04	0.03	0.04		0.30	0.24	0.28	0.23	
0.03	0.03	0.04	0.04		0.25	0.23	0.26	0.25	
0.03	0.03	0.03	0.03		0.23	0.20	0.21	0.19	
0.01	0.02	0.03	0.02		0.16	0.15	0.16	0.15	
0.03	0.03	0.04	0.04		0.26	0.21	0.24	0.20	
0.02	0.03	0.04	0.04		0.33	0.27	0.32	0.27	
0.03	0.03	0.04	0.03		0.26	0.19	0.25	0.19	
0.02	0.02	0.02	0.02		0.21	0.17	0.20	0.16	
0.02	0.02	0.03	0.03		0.20	0.14	0.18	0.15	
0.02	0.02	0.02	0.02		0.13	0.11	0.13	0.11	
0.02	0.02	0.02	0.02		0.10	0.08	0.09	0.06	
0.02	0.02	0.03	0.02		0.19	0.15	0.18	0.14	
0.04	0.05	0.05	0.06		0.49	0.46	0.43	0.44	
0.04	0.05	0.05	0.05		0.38	0.35	0.36	0.35	
0.03	0.04	0.04	0.04		0.33	0.28	0.30	0.28	
0.03	0.03	0.04	0.04		0.27	0.24	0.25	0.23	
0.03	0.03	0.03	0.03		0.27	0.22	0.23	0.21	
0.02	0.03	0.03	0.03		0.19	0.17	0.19	0.17	
0.04	0.04	0.04	0.04		0.32	0.27	0.29	0.26	
-0.16	0.03	0.04	0.06		0.72	0.53	0.45	0.42	
-0.08	0.04	0.04	0.06		0.41	0.24	0.29	0.22	
0.02	0.05	0.05	0.06		0.31	0.20	0.24	0.20	
0.03	0.04	0.05	0.06		0.24	0.18	0.21	0.18	
0.04	0.04	0.04	0.05		0.13	0.08	0.11	0.06	
0.04	0.04	0.05	0.05		0.06	0.02	0.05	0.02	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.02	0.04		0.05	0.06		0.26	0.14		0.18	0.12	
n.a.	0.04		0.03	0.05		0.46	0.36		0.36	0.33	
0.03	0.04		0.04	0.04		0.29	0.25		0.27	0.25	
0.03	0.04		0.04	0.04		0.24	0.21		0.23	0.20	
0.03	0.03		0.03	0.04		0.22	0.21		0.22	0.21	
0.03	0.03		0.03	0.03		0.22	0.21		0.21	0.20	
0.03	0.03		0.03	0.03		0.18	0.17		0.18	0.17	
0.03	0.03		0.03	0.04		0.26	0.23		0.24	0.22	
0.02	0.04		0.04	0.05		0.43	0.38		0.39	0.38	
0.03	0.04		0.04	0.04		0.30	0.27		0.29	0.27	
0.04	0.04		0.04	0.04		0.27	0.24		0.25	0.23	
0.03	0.03		0.04	0.04		0.24	0.21		0.24	0.22	
0.03	0.03		0.04	0.03		0.22	0.19		0.22	0.19	
0.03	0.03		0.03	0.03		0.19	0.15		0.18	0.13	
0.03	0.04		0.04	0.04		0.27	0.23		0.25	0.23	
0.04	0.05		0.05	0.05		0.44	0.43		0.41	0.40	
0.05	0.05		0.05	0.05		0.32	0.29		0.31	0.29	
0.05	0.05		0.05	0.05		0.29	0.26		0.28	0.26	
0.04	0.05		0.05	0.05		0.24	0.18		0.24	0.19	
0.04	0.04		0.04	0.04		0.22	0.17		0.22	0.17	
0.03	0.02		0.03	0.02		0.21	0.18		0.22	0.18	
0.04	0.05		0.05	0.05		0.30	0.28		0.29	0.27	
0.02	0.04		0.04	0.05		0.43	0.40		0.40	0.38	
0.04	0.05		0.05	0.05		0.39	0.36		0.37	0.36	
0.04	0.04		0.05	0.05		0.34	0.32		0.34	0.33	
0.03	0.03		0.04	0.03		0.24	0.22		0.24	0.22	
0.02	0.02		0.03	0.03		0.17	0.15		0.16	0.14	
0.02	0.02		0.02	0.02		0.17	0.11		0.13	0.11	
0.03	0.04		0.04	0.04		0.31	0.27		0.30	0.27	
0.04	0.04		0.04	0.04		0.43	0.39		0.41	0.38	
0.05	0.05		0.05	0.06		0.40	0.37		0.38	0.37	
0.04	0.04		0.05	0.05		0.35	0.29		0.33	0.29	
0.05	0.05		0.05	0.05		0.37	0.33		0.34	0.33	
0.04	0.04		0.04	0.04		0.28	0.25		0.28	0.25	
0.03	0.03		0.04	0.04		0.22	0.19		0.22	0.19	
0.04	0.04		0.05	0.05		0.36	0.32		0.34	0.31	
0.04	0.04		0.04	0.05		0.41	0.37		0.38	0.35	
0.03	0.04		0.04	0.04		0.90	0.28		0.29	0.27	
0.03	0.04		0.04	0.04		0.26	0.25		0.25	0.24	
0.03	0.04		0.04	0.04		0.25	0.24		0.24	0.24	
0.03	0.03		0.03	0.03		0.23	0.22		0.22	0.22	
0.03	0.03		0.03	0.03		0.21	0.22		0.21	0.21	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.04	0.04	0.04		0.45	0.26	0.26	0.25	
0.04	0.04	0.04	0.05		0.44	0.39	0.40	0.38	
0.04	0.04	0.04	0.05		0.36	0.33	0.34	0.33	
0.04	0.04	0.04	0.04		0.30	0.28	0.29	0.28	
0.04	0.04	0.04	0.04		0.28	0.28	0.27	0.27	
0.04	0.04	0.04	0.04		0.28	0.27	0.27	0.27	
0.04	0.04	0.04	0.04		0.26	0.25	0.26	0.25	
0.04	0.04	0.04	0.04		0.32	0.30	0.31	0.29	
0.03	0.03	0.03	0.04		0.47	0.41	0.40	0.38	
0.03	0.04	0.04	0.04		0.33	0.30	0.31	0.28	
0.03	0.03	0.03	0.03		0.26	0.23	0.25	0.23	
0.03	0.03	0.03	0.03		0.25	0.23	0.25	0.23	
0.03	0.03	0.03	0.03		0.22	0.21	0.22	0.21	
0.02	0.02	0.02	0.02		0.16	0.16	0.16	0.16	
0.03	0.03	0.03	0.03		0.26	0.23	0.25	0.23	
0.01	0.04	0.04	0.04		0.54	0.42	0.40	0.41	
0.04	0.04	0.04	0.04		0.35	0.33	0.34	0.33	
0.03	0.03	0.04	0.04		0.29	0.28	0.28	0.27	
0.04	0.04	0.04	0.04		0.28	0.26	0.27	0.25	
0.03	0.04	0.04	0.04		0.26	0.25	0.25	0.25	
0.04	0.04	0.04	0.04		0.24	0.24	0.24	0.24	
0.03	0.04	0.04	0.04		0.31	0.28	0.29	0.27	
0.03	0.05	0.05	0.05		0.49	0.46	0.45	0.45	
0.03	0.03	0.04	0.04		0.37	0.32	0.34	0.33	
0.03	0.03	0.03	0.03		0.26	0.21	0.25	0.21	
0.02	0.02	0.03	0.03		0.22	0.18	0.20	0.17	
0.02	0.02	0.03	0.02		0.18	0.14	0.17	0.14	
0.03	0.02	0.03	0.02		0.15	0.10	0.15	0.10	
0.03	0.03	0.03	0.03		0.28	0.22	0.26	0.22	
0.04	0.04	0.04	0.04		0.44	0.40	0.42	0.41	
0.04	0.04	0.04	0.04		0.31	0.28	0.30	0.28	
0.03	0.04	0.04	0.04		0.26	0.23	0.25	0.23	
0.03	0.03	0.03	0.03		0.20	0.16	0.20	0.16	
0.03	0.02	0.03	0.03		0.16	0.13	0.16	0.13	
0.02	0.02	0.02	0.02		0.14	0.11	0.14	0.11	
0.03	0.03	0.04	0.04		0.26	0.23	0.25	0.23	
0.04	0.05	0.05	0.05		0.46	0.45	0.44	0.45	
0.04	0.04	0.04	0.04		0.34	0.30	0.33	0.30	
0.03	0.03	0.03	0.03		0.23	0.20	0.23	0.20	
0.03	0.03	0.03	0.03		0.23	0.20	0.22	0.20	
0.03	0.03	0.03	0.03		0.21	0.17	0.19	0.17	
0.03	0.02	0.03	0.02		0.18	0.13	0.16	0.13	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.04	0.04		0.29	0.25	0.28	0.25	
0.04	0.04	0.04	0.05		0.40	0.38	0.39	0.37	
0.04	0.04	0.04	0.05		0.34	0.32	0.34	0.33	
0.04	0.04	0.04	0.04		0.29	0.26	0.29	0.26	
0.03	0.03	0.03	0.04		0.22	0.19	0.22	0.19	
0.02	0.02	0.02	0.02		0.14	0.11	0.14	0.11	
0.02	0.02	0.02	0.02		0.11	0.09	0.12	0.09	
0.04	0.04	0.04	0.04		0.29	0.27	0.29	0.27	
0.04	0.04	0.04	0.05		0.38	0.36	0.36	0.36	
0.04	0.05	0.04	0.05		0.31	0.28	0.30	0.27	
0.04	0.04	0.04	0.05		0.28	0.25	0.26	0.24	
0.04	0.05	0.04	0.05		0.27	0.24	0.27	0.25	
0.04	0.04	0.04	0.04		0.24	0.20	0.24	0.20	
0.03	0.03	0.04	0.03		0.20	0.15	0.22	0.15	
0.04	0.04	0.04	0.05		0.29	0.27	0.28	0.26	
0.04	0.04	0.04	0.04		0.42	0.37	0.38	0.35	
0.03	0.03	0.04	0.04		0.31	0.28	0.30	0.28	
0.03	0.03	0.04	0.04		0.29	0.28	0.27	0.26	
0.03	0.04	0.04	0.04		0.28	0.26	0.27	0.26	
0.03	0.03	0.03	0.03		0.25	0.24	0.24	0.24	
0.03	0.03	0.03	0.03		0.22	0.23	0.22	0.21	
0.03	0.03	0.04	0.04		0.29	0.26	0.28	0.26	
0.02	0.03	0.03	0.04		0.46	0.36	0.37	0.35	
0.03	0.03	0.04	0.04		0.30	0.27	0.29	0.26	
0.03	0.03	0.04	0.04		0.27	0.25	0.26	0.24	
0.03	0.03	0.04	0.04		0.26	0.25	0.25	0.24	
0.03	0.03	0.03	0.03		0.21	0.20	0.21	0.20	
0.02	0.02	0.03	0.02		0.18	0.16	0.18	0.16	
0.03	0.03	0.03	0.03		0.27	0.24	0.26	0.23	
n.a.	0.03	0.02	0.04		0.41	0.33	0.31	0.27	
0.02	0.04	0.03	0.05		0.30	0.28	0.29	0.27	
0.03	0.04	0.04	0.04		0.25	0.23	0.25	0.23	
0.03	0.04	0.03	0.04		0.26	0.25	0.26	0.25	
0.03	0.04	0.04	0.04		0.27	0.25	0.26	0.25	
0.03	0.03	0.03	0.03		0.21	0.19	0.20	0.19	
0.02	0.04	0.03	0.04		0.28	0.25	0.26	0.25	
0.03	0.04	0.04	0.05		0.41	0.37	0.39	0.37	
0.03	0.04	0.04	0.04		0.34	0.30	0.32	0.29	
0.04	0.04	0.04	0.04		0.31	0.29	0.31	0.29	
0.03	0.04	0.04	0.04		0.30	0.26	0.28	0.26	
0.03	0.03	0.04	0.03		0.25	0.22	0.25	0.23	
0.02	0.03	0.03	0.03		0.21	0.16	0.20	0.15	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.04	0.04	0.04		0.31	0.27	0.29	0.27	
-0.01	0.01	0.05	0.03		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.02	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
-0.01	-0.02	0.01	0.01		0.10	0.05	n.a.	n.a.	
-0.01	-0.05	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
-0.01	0.00	0.01	0.01		0.08	0.04	0.10	0.05	
-0.04	-0.04	n.a.	n.a.		0.04	0.02	0.06	0.02	
-0.02	n.a.	0.01	0.01		0.17	0.04	0.11	0.06	
-0.25	0.05	0.06	0.07		n.a.	n.a.	n.a.	n.a.	
0.01	n.a.	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
-0.03	-0.02	-0.04	-0.02		n.a.	n.a.	n.a.	n.a.	
0.01	0.01	0.01	0.01		0.20	0.07	0.11	0.07	
-0.01	0.00	0.01	0.01		0.07	0.04	0.07	0.04	
-0.01	n.a.	n.a.	0.00		0.03	0.02	0.04	0.03	
-0.03	0.00	0.01	0.01		0.12	0.04	0.09	0.04	
0.01	0.02	0.03	0.04		0.56	0.37	0.34	0.32	
0.01	0.02	0.03	0.03		0.32	0.27	0.29	0.26	
n.a.	0.02	0.03	0.02		0.25	0.20	0.22	0.20	
0.01	0.01	0.02	0.02		0.18	0.13	0.18	0.14	
n.a.	0.01	0.02	0.02		0.15	0.11	0.15	0.11	
n.a.	0.01	0.01	0.01		0.07	0.05	0.08	0.06	
n.a.	0.01	0.02	0.02		0.18	0.12	0.17	0.12	
-0.07	0.02	n.a.	0.03		n.a.	n.a.	n.a.	n.a.	
-0.02	0.02	0.03	0.02		0.41	0.31	0.38	0.31	
0.02	0.03	0.04	0.04		0.32	0.30	0.33	0.20	
0.02	0.02	0.03	0.02		0.19	0.17	0.20	0.20	
0.01	0.01	0.02	0.02		0.15	0.12	0.16	0.12	
0.01	0.00	0.01	0.01		0.05	0.03	0.05	0.03	
n.a.	0.01	0.02	0.01		0.15	0.09	0.14	0.09	
-0.04	-0.02	-0.04	0.02		n.a.	n.a.	n.a.	n.a.	
0.01	0.01	0.04	0.04		0.28	0.23	0.29	0.24	
0.01	0.01	0.01	0.02		0.20	0.10	0.15	0.10	
0.01	0.02	0.03	0.02		0.13	0.09	0.14	0.09	
n.a.	0.01	0.02	0.02		0.10	0.09	0.11	0.11	
-0.01	0.00	n.a.	0.01		0.06	0.04	0.07	0.05	
n.a.	0.01	0.02	0.02		0.14	0.09	0.13	0.10	
-0.01	0.01	0.03	0.02		0.52	0.46	n.a.	n.a.	
n.a.	0.02	0.02	0.03		0.26	0.21	0.23	0.17	
0.01	0.01	0.02	0.01		0.24	0.15	0.20	0.14	
0.01	0.02	0.02	0.02		0.21	0.13	0.15	0.12	
-0.02	0.02	0.02	0.02		0.13	0.11	0.13	0.12	
0.01	0.01	0.01	0.02		0.07	0.06	0.07	0.05	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable	All		Profitable	All		Profitable	
Mean	Median		Mean	Median		Mean	Median	Mean	Median
n.a.	0.02	0.02	0.02	0.02	0.15	0.10	0.13	0.10	0.10
0.01	0.02	0.03	0.03	0.03	0.42	0.27	0.30	0.23	0.23
0.01	0.02	0.03	0.03	0.03	0.28	0.21	0.25	0.20	0.20
0.01	0.01	0.02	0.02	0.02	0.19	0.14	0.19	0.13	0.13
0.02	0.02	0.02	0.03	0.03	0.18	0.17	0.18	0.16	0.16
n.a.	0.02	0.02	0.02	0.02	0.13	0.12	0.13	0.12	0.12
0.01	0.01	0.02	0.01	0.01	0.08	0.06	0.08	0.06	0.06
0.01	0.02	0.02	0.02	0.02	0.16	0.12	0.15	0.11	0.11
0.01	0.02	0.03	0.03	0.03	0.54	0.34	0.37	0.29	0.29
0.01	0.02	0.03	0.02	0.02	0.34	0.24	0.35	0.30	0.30
n.a.	0.01	0.01	0.01	0.01	0.18	0.12	0.16	0.12	0.12
0.01	0.01	0.02	0.02	0.02	0.17	0.14	0.16	0.12	0.12
0.01	0.01	0.02	0.02	0.02	0.13	0.11	0.12	0.11	0.11
0.01	0.01	0.01	0.01	0.01	0.07	0.06	0.07	0.06	0.06
0.01	0.01	0.02	0.02	0.02	0.15	0.10	0.13	0.09	0.09
0.02	0.03	0.04	0.04	0.04	0.72	0.42	0.43	0.32	0.32
0.01	0.02	0.02	0.03	0.03	0.24	0.20	0.27	0.22	0.22
0.01	0.02	0.02	0.02	0.02	0.25	0.18	0.20	0.14	0.14
0.01	0.01	0.02	0.02	0.02	0.15	0.10	0.14	0.09	0.09
0.02	0.02	0.02	0.02	0.02	0.13	0.11	0.12	0.10	0.10
0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.11	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.16	0.12	0.14	0.11	0.11
n.a.	0.02	0.04	0.04	0.04	0.61	0.53	0.43	0.32	0.32
0.01	0.02	0.03	0.03	0.03	0.26	0.22	0.27	0.22	0.22
0.01	0.01	0.02	0.02	0.02	0.22	0.18	0.19	0.16	0.16
0.02	0.02	0.02	0.02	0.02	0.16	0.13	0.16	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.14	0.12	0.13	0.12	0.12
0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.11	0.10	0.10
0.01	0.02	0.02	0.02	0.02	0.17	0.13	0.15	0.13	0.13
-0.01	0.02	0.02	0.04	0.04	0.46	0.45	0.40	0.27	0.27
0.02	0.03	0.03	0.03	0.03	0.26	0.21	0.24	0.19	0.19
0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.15	0.13	0.13
0.01	0.02	0.02	0.02	0.02	0.16	0.12	0.17	0.12	0.12
0.02	0.02	0.02	0.02	0.02	0.13	0.11	0.13	0.11	0.11
0.01	0.01	0.01	0.01	0.01	0.08	0.08	0.09	0.08	0.08
0.01	0.01	0.02	0.02	0.02	0.13	0.10	0.13	0.10	0.10
n.a.	0.02	0.04	0.05	0.05	0.82	0.43	0.42	0.38	0.38
-0.02	0.02	0.03	0.03	0.03	0.51	0.27	0.30	0.24	0.24
0.01	0.02	0.03	0.02	0.02	0.25	0.19	0.21	0.16	0.16
0.01	0.02	0.03	0.02	0.02	0.17	0.15	0.17	0.14	0.14
0.02	0.02	0.02	0.03	0.03	0.15	0.13	0.15	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.12	0.11	0.12	0.11	0.11



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.02	0.03	0.03		0.22	0.15	0.17	0.14	
-0.01	0.02	0.03	0.03		0.69	0.37	0.37	0.32	
0.02	0.02	0.03	0.03		0.36	0.29	0.30	0.28	
0.02	0.03	0.03	0.04		0.24	0.19	0.24	0.19	
0.01	0.02	0.02	0.02		0.23	0.18	0.20	0.16	
0.02	0.02	0.02	0.02		0.17	0.16	0.17	0.15	
0.01	0.02	0.02	0.02		0.14	0.13	0.13	0.12	
0.01	0.02	0.02	0.02		0.22	0.16	0.19	0.16	
0.01	0.02	0.03	0.05		1.15	0.48	0.39	0.32	
0.03	0.03	0.04	0.04		0.41	0.31	0.34	0.31	
0.03	0.03	0.04	0.03		0.29	0.23	0.26	0.22	
0.02	0.02	0.03	0.03		0.26	0.18	0.24	0.19	
0.02	0.02	0.03	0.03		0.23	0.15	0.21	0.17	
0.02	0.02	0.03	0.02		0.15	0.10	0.15	0.11	
0.02	0.02	0.03	0.03		0.31	0.19	0.24	0.19	
-0.10	0.00	0.03	0.02		3.82	0.34	0.35	0.31	
0.01	0.02	0.02	0.03		0.32	0.21	0.32	0.23	
-0.08	0.02	0.02	0.02		0.23	0.18	0.21	0.18	
0.02	0.02	0.03	0.03		0.28	0.26	0.25	0.25	
0.02	0.02	0.02	0.02		0.21	0.17	0.21	0.17	
0.02	0.02	0.03	0.03		0.16	0.13	0.16	0.13	
n.a.	0.02	0.03	0.03		0.38	0.18	0.22	0.18	
0.01	0.02	0.03	0.03		0.64	0.37	0.41	0.34	
0.01	0.02	0.03	0.03		0.36	0.25	0.29	0.26	
0.01	0.02	0.03	0.03		0.23	0.19	0.20	0.17	
0.02	0.02	0.02	0.02		0.19	0.16	0.17	0.16	
0.02	0.02	0.02	0.02		0.16	0.13	0.14	0.13	
0.02	0.02	0.02	0.02		0.10	0.09	0.10	0.09	
0.01	0.02	0.02	0.02		0.20	0.14	0.16	0.13	
0.01	0.03	0.04	0.04		0.49	0.36	0.42	0.33	
0.01	0.02	0.03	0.03		0.33	0.26	0.28	0.25	
0.02	0.02	0.03	0.03		0.23	0.18	0.21	0.16	
0.02	0.02	0.03	0.03		0.20	0.17	0.20	0.17	
0.02	0.02	0.03	0.03		0.17	0.15	0.16	0.15	
0.02	0.02	0.02	0.02		0.13	0.11	0.13	0.11	
0.02	0.02	0.03	0.03		0.20	0.16	0.18	0.15	
-0.03	0.02	0.04	0.05		0.35	0.24	0.30	0.21	
0.01	0.01	0.04	0.03		0.26	0.22	0.28	0.24	
0.01	0.01	0.02	0.02		0.13	0.08	0.16	0.09	
0.01	0.01	0.02	0.01		0.12	0.09	0.13	0.11	
0.01	0.01	0.01	0.01		0.07	0.04	0.08	0.04	
n.a.	0.00	0.01	0.01		0.04	0.02	0.04	0.02	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.01	0.02	0.01		0.11	0.05	0.11	0.05	
-0.01	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	0.01	0.01	0.01		0.42	0.09	n.a.	n.a.	
-0.01	-0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.02	0.03	0.03		0.13	0.10	0.15	0.10	
0.01	0.01	0.02	0.02		0.12	0.08	0.12	0.08	
n.a.	0.01	0.01	0.01		0.07	0.06	0.07	0.06	
0.01	0.01	0.01	0.01		0.13	0.08	0.11	0.07	
n.a.	0.02	0.05	0.05		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.01	n.a.	0.00		n.a.	n.a.	n.a.	n.a.	
n.a.	-0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	n.a.	0.01	0.01		0.11	0.10	0.11	0.10	
0.01	0.01	0.02	0.01		0.13	0.10	0.12	0.08	
0.01	0.01	0.01	0.01		0.06	0.05	0.07	0.06	
n.a.	0.01	0.02	0.02		0.12	0.09	0.11	0.08	
-0.02	0.01	-0.01	0.03		0.42	0.33	0.41	0.33	
0.01	0.02	0.03	0.03		0.33	0.20	0.23	0.19	
0.02	0.02	0.02	0.02		0.19	0.16	0.20	0.17	
0.02	0.02	0.02	0.02		0.17	0.14	0.16	0.14	
0.02	0.02	0.02	0.02		0.14	0.13	0.14	0.13	
0.02	0.02	0.02	0.02		0.10	0.09	0.10	0.10	
0.01	0.02	0.02	0.02		0.17	0.13	0.16	0.13	
0.04	0.03	0.04	0.04		0.31	0.34	0.30	0.22	
0.02	0.03	0.03	0.03		0.26	0.26	0.26	0.26	
0.02	0.02	0.03	0.03		0.22	0.19	0.24	0.22	
0.02	0.03	0.03	0.03		0.20	0.21	0.21	0.21	
0.02	0.03	0.03	0.03		0.17	0.17	0.18	0.18	
0.02	0.02	0.02	0.02		0.11	0.10	0.11	0.10	
0.02	0.03	0.03	0.03		0.21	0.19	0.21	0.20	
n.a.	-0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	-0.01	0.01	-0.01		0.18	0.10	n.a.	n.a.	
n.a.	0.00	n.a.	0.00		0.20	0.19	n.a.	n.a.	
0.01	0.00	0.01	0.00		0.46	0.10	0.21	0.11	
n.a.	-0.01	n.a.	-0.01		0.10	0.08	0.10	0.08	
n.a.	0.00	n.a.	0.00		0.07	0.08	0.07	0.08	
n.a.	-0.01	n.a.	0.00		0.16	0.09	0.12	0.09	
-0.03	0.00	0.02	0.06		0.37	0.28	n.a.	n.a.	
-0.03	0.00	0.01	0.01		0.28	0.20	0.25	0.16	
-0.01	-0.01	n.a.	-0.01		0.16	0.09	0.12	0.09	
-0.01	-0.01	n.a.	-0.01		0.14	0.08	0.15	0.08	
-0.01	-0.01	-0.01	-0.01		0.09	0.06	0.08	0.06	
-0.02	-0.01	-0.01	-0.01		0.06	0.04	0.06	0.04	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.02	-0.01	n.a.	-0.01		0.11	0.06	0.10	0.06	
-0.02	-0.05	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	0.01	0.01	0.02		0.42	0.20	0.29	0.21	
0.02	0.02	0.02	0.02		0.19	0.16	0.21	0.16	
n.a.	n.a.	0.01	0.00		0.18	0.14	0.21	0.15	
n.a.	0.00	0.01	0.01		0.13	0.11	0.14	0.12	
n.a.	0.00	n.a.	0.00		0.06	0.05	0.07	0.05	
n.a.	0.00	0.01	0.01		0.19	0.11	0.15	0.11	
-0.03	-0.01	0.03	0.00		0.60	0.29	n.a.	n.a.	
n.a.	-0.01	0.01	0.00		0.25	0.15	0.21	0.10	
-0.06	-0.01	n.a.	0.00		0.19	0.15	0.21	0.15	
n.a.	-0.01	n.a.	0.00		0.14	0.10	0.15	0.10	
-0.01	-0.01	n.a.	-0.01		0.07	0.06	0.07	0.06	
-0.01	-0.01	-0.01	-0.01		0.06	0.04	0.06	0.04	
-0.01	-0.01	n.a.	-0.01		0.10	0.06	0.09	0.06	
-0.03	-0.01	0.01	n.a.		0.49	0.44	n.a.	n.a.	
-0.01	-0.01	0.01	n.a.		0.38	0.28	0.32	0.25	
n.a.	-0.01	0.01	-0.01		0.20	0.15	0.21	0.15	
-0.01	-0.01	n.a.	-0.01		0.15	0.11	0.12	0.08	
-0.01	-0.01	n.a.	-0.01		0.10	0.08	0.10	0.07	
-0.01	-0.01	-0.01	-0.01		0.07	0.06	0.07	0.06	
-0.01	-0.01	n.a.	-0.01		0.13	0.07	0.11	0.07	
-0.03	-0.01	n.a.	0.00		0.72	0.42	0.42	0.34	
-0.02	-0.01	n.a.	0.00		0.26	0.15	0.24	0.16	
-0.01	0.00	0.01	0.01		0.19	0.16	0.17	0.15	
n.a.	0.01	0.01	0.02		0.15	0.10	0.13	0.09	
n.a.	0.01	0.02	0.02		0.11	0.09	0.09	0.08	
0.01	0.01	0.01	0.02		0.08	0.05	0.08	0.06	
-0.01	n.a.	0.01	0.01		0.18	0.11	0.14	0.09	
0.02	n.a.	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.00	0.01	0.00		n.a.	n.a.	n.a.	n.a.	
0.01	n.a.	0.01	n.a.		0.05	0.04	0.06	0.04	
0.02	0.01	0.02	0.00		0.12	0.05	0.10	0.04	
-0.01	0.00	0.02	0.02		0.38	0.30	0.32	0.29	
n.a.	0.00	0.01	0.01		0.30	0.22	0.28	0.22	
n.a.	0.00	0.01	0.00		0.19	0.14	0.18	0.14	
n.a.	-0.01	n.a.	0.00		0.16	0.12	0.15	0.11	
n.a.	0.00	n.a.	0.00		0.11	0.09	0.11	0.09	
n.a.	0.00	n.a.	0.00		0.08	0.07	0.08	0.07	
n.a.	0.00	0.01	0.00		0.16	0.11	0.14	0.10	
0.01	0.03	0.03	0.03		0.42	0.32	0.37	0.27	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.04	0.04		0.33	0.25	0.29	0.22	
0.02	0.02	0.02	0.03		0.21	0.18	0.17	0.16	
0.01	0.02	0.02	0.02		0.20	0.16	0.19	0.16	
0.02	0.02	0.02	0.03		0.13	0.12	0.12	0.12	
0.02	0.02	0.02	0.02		0.10	0.09	0.10	0.09	
0.02	0.02	0.03	0.03		0.18	0.14	0.16	0.13	
0.01	0.01	0.03	0.03		0.55	0.40	0.35	0.34	
0.02	0.02	0.03	0.03		0.30	0.23	0.25	0.22	
0.02	0.02	0.03	0.03		0.19	0.15	0.17	0.14	
0.02	0.02	0.03	0.03		0.17	0.15	0.17	0.15	
0.02	0.02	0.03	0.03		0.14	0.12	0.13	0.12	
0.02	0.03	0.03	0.03		0.11	0.10	0.10	0.09	
0.02	0.02	0.03	0.03		0.19	0.14	0.16	0.13	
n.a.	0.01	0.03	0.03		0.42	0.34	0.37	0.35	
-0.04	0.02	0.03	0.03		0.46	0.27	0.31	0.26	
0.01	0.02	0.02	0.02		0.22	0.17	0.21	0.17	
0.01	0.01	0.02	0.02		0.21	0.14	0.18	0.13	
0.01	0.02	0.02	0.02		0.16	0.14	0.16	0.13	
0.01	0.02	0.02	0.02		0.11	0.10	0.11	0.09	
n.a.	0.02	0.02	0.02		0.22	0.15	0.18	0.14	
-0.02	0.01	0.03	0.03		0.43	0.30	0.37	0.30	
n.a.	0.02	0.02	0.03		0.29	0.23	0.26	0.22	
0.02	0.02	0.02	0.02		0.17	0.14	0.17	0.14	
0.02	0.02	0.02	0.02		0.17	0.15	0.17	0.15	
0.02	0.02	0.02	0.02		0.14	0.11	0.13	0.11	
0.02	0.02	0.02	0.02		0.09	0.08	0.09	0.07	
0.01	0.02	0.02	0.02		0.17	0.13	0.16	0.12	
n.a.	0.01	0.04	0.04		0.30	0.26	0.31	0.23	
0.02	0.02	0.04	0.04		0.29	0.22	0.25	0.20	
n.a.	0.02	0.02	0.03		0.20	0.18	0.18	0.16	
n.a.	0.02	0.02	0.02		0.18	0.16	0.18	0.17	
0.01	0.02	0.02	0.03		0.14	0.12	0.15	0.14	
-0.01	0.01	n.a.	0.01		0.08	0.08	0.09	0.08	
0.01	0.02	0.03	0.03		0.19	0.16	0.18	0.16	
-0.01	0.00	0.02	0.01		0.44	0.31	0.29	0.20	
0.01	0.01	0.02	0.02		0.24	0.19	0.27	0.19	
0.02	0.02	0.02	0.03		0.22	0.16	0.18	0.13	
0.02	0.02	0.02	0.02		0.15	0.12	0.14	0.11	
0.02	0.02	0.02	0.02		0.12	0.11	0.11	0.11	
0.02	0.02	0.02	0.02		0.11	0.11	0.11	0.11	
0.01	0.02	0.02	0.02		0.17	0.13	0.15	0.12	
-0.02	0.01	0.03	0.02		0.55	0.32	0.30	0.27	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.04	0.03		0.31	0.24	0.29	0.25	
0.01	0.02	0.02	0.02		0.17	0.16	0.17	0.15	
0.01	0.01	0.02	0.02		0.15	0.13	0.16	0.13	
0.02	0.02	0.03	0.02		0.14	0.12	0.13	0.12	
0.02	0.02	0.02	0.02		0.10	0.10	0.10	0.10	
0.01	0.02	0.03	0.02		0.19	0.13	0.16	0.13	
0.01	0.03	0.03	0.04		0.75	0.43	0.42	0.43	
0.02	0.02	0.03	0.03		0.33	0.20	0.37	0.19	
0.02	0.01	0.02	0.01		0.15	0.12	0.11	0.08	
n.a.	0.01	0.02	0.03		0.23	0.17	0.22	0.17	
0.01	0.02	0.03	0.02		0.20	0.15	0.16	0.14	
0.01	0.01	0.02	0.01		0.10	0.07	0.10	0.10	
0.01	0.02	0.02	0.03		0.24	0.16	0.20	0.15	
0.01	0.02	0.04	0.04		0.42	0.31	0.35	0.37	
0.02	0.02	0.03	0.03		0.25	0.22	0.27	0.26	
0.02	0.02	0.02	0.02		0.21	0.13	0.17	0.13	
0.01	0.02	0.02	0.02		0.17	0.13	0.16	0.13	
0.02	0.02	0.02	0.02		0.14	0.12	0.14	0.12	
0.02	0.02	0.02	0.02		0.10	0.10	0.11	0.11	
0.02	0.02	0.02	0.02		0.17	0.13	0.17	0.13	
n.a.	0.01	0.02	0.03		0.48	0.41	0.36	0.36	
0.01	0.01	0.03	0.03		0.26	0.21	0.25	0.21	
0.01	0.02	0.02	0.02		0.18	0.15	0.16	0.14	
0.02	0.02	0.02	0.02		0.16	0.13	0.16	0.13	
0.02	0.02	0.02	0.02		0.13	0.12	0.13	0.12	
0.01	0.02	0.02	0.02		0.10	0.09	0.10	0.09	
0.01	0.02	0.02	0.02		0.17	0.13	0.15	0.13	
n.a.	0.02	0.03	0.04		0.51	0.43	0.45	0.43	
0.03	0.04	0.04	0.05		0.38	0.33	0.36	0.33	
0.02	0.03	0.03	0.04		0.27	0.23	0.26	0.23	
0.03	0.03	0.03	0.04		0.22	0.19	0.22	0.19	
n.a.	0.02	0.02	0.02		0.15	0.11	0.15	0.12	
n.a.	0.01	0.01	0.01		0.09	0.07	0.10	0.08	
0.02	0.02	0.03	0.03		0.26	0.20	0.25	0.22	
-0.01	0.02	0.04	0.04		0.52	0.40	0.44	0.32	
n.a.	0.02	0.02	0.03		0.28	0.23	0.28	0.24	
n.a.	0.01	0.02	0.02		0.15	0.10	0.15	0.11	
0.01	0.01	0.02	0.01		0.13	0.09	0.13	0.09	
0.01	0.01	0.01	0.01		0.08	0.06	0.07	0.06	
0.01	0.01	0.01	0.01		0.06	0.06	0.06	0.06	
0.01	0.01	0.01	0.01		0.10	0.06	0.09	0.06	
0.01	0.03	0.04	0.03		0.29	0.20	n.a.	n.a.	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.01	0.01	0.03	0.02		0.21	0.19		0.20	0.17	
0.02		0.02	0.03	0.02		0.21	0.16		0.18	0.13	
0.01		0.01	0.02	0.02		0.12	0.11		0.11	0.10	
0.01		0.01	0.01	0.01		0.11	0.10		0.10	0.09	
0.01		0.01	0.01	0.01		0.09	0.08		0.09	0.09	
0.01		0.01	0.02	0.02		0.13	0.10		0.12	0.10	
0.04		0.01	0.06	0.02		n.a.	n.a.		n.a.	n.a.	
0.01		0.00	0.03	0.03		0.23	0.10		0.23	0.10	
0.01		0.01	0.02	0.02		n.a.	n.a.		n.a.	n.a.	
n.a.		n.a.	0.02	0.02		0.17	0.14		n.a.	n.a.	
0.01		0.01	0.02	0.01		0.13	0.06		0.11	0.06	
0.01		0.01	0.01	0.01		0.06	0.05		0.07	0.05	
0.01		0.01	0.02	0.01		0.13	0.08		0.11	0.08	
n.a.		0.00	n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04		0.03	0.05	0.04		0.33	0.25		0.31	0.29	
0.03		0.03	0.04	0.03		0.25	0.21		0.26	0.23	
0.02		0.02	0.02	0.02		0.15	0.12		0.14	0.12	
0.02		0.02	0.02	0.02		0.12	0.12		0.12	0.12	
0.02		0.02	0.03	0.03		0.19	0.15		0.18	0.14	
0.01		0.03	0.04	0.04		0.38	0.30		0.38	0.30	
0.01		0.02	0.02	0.02		0.23	0.17		0.22	0.18	
0.01		0.02	0.02	0.02		0.17	0.14		0.14	0.14	
0.02		0.02	0.02	0.02		0.19	0.17		0.18	0.18	
0.02		0.02	0.02	0.02		0.15	0.14		0.14	0.14	
0.02		0.02	0.02	0.02		0.12	0.12		0.12	0.12	
0.02		0.02	0.02	0.02		0.18	0.15		0.16	0.15	
0.01		0.04	0.05	0.05		0.44	0.34		0.40	0.34	
0.02		0.02	0.04	0.03		0.25	0.20		0.27	0.20	
0.02		0.02	0.02	0.02		0.19	0.15		0.19	0.14	
0.02		0.02	0.02	0.02		0.15	0.15		0.15	0.14	
0.02		0.02	0.02	0.02		0.14	0.14		0.14	0.13	
0.02		0.02	0.02	0.02		0.11	0.10		0.10	0.11	
0.02		0.02	0.02	0.02		0.15	0.14		0.15	0.13	
0.02		0.04	0.05	0.05		0.38	0.33		0.37	0.33	
0.02		0.03	0.03	0.04		0.41	0.22		0.33	0.25	
0.02		0.02	0.03	0.02		0.21	0.13		0.24	0.13	
0.02		0.01	0.02	0.02		0.17	0.15		0.17	0.16	
0.01		0.01	0.01	0.01		0.08	0.06		0.08	0.06	
n.a.		0.00	0.01	0.00		0.04	0.03		0.04	0.03	
0.01		0.01	0.02	0.01		0.11	0.06		0.11	0.06	
-0.02		0.00	0.02	0.02		0.41	0.27		0.32	0.20	
n.a.		0.00	0.01	0.01		0.21	0.14		0.23	0.15	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
n.a.	0.00		0.01	0.00	0.13	0.10		0.13	0.10
n.a.	0.00		0.01	0.00	0.11	0.08		0.12	0.08
n.a.	0.00		n.a.	0.00	0.09	0.08		0.09	0.08
n.a.	0.00		n.a.	0.00	0.09	0.09		0.09	0.09
n.a.	0.00		0.01	0.00	0.12	0.09		0.11	0.09
-0.02	-0.02		0.02	0.01	0.36	0.29		0.35	0.29
-0.03	-0.02		-0.02	-0.02	0.22	0.17		0.20	0.15
-0.02	-0.02		-0.01	-0.02	0.18	0.15		0.17	0.15
-0.02	-0.02		-0.02	-0.01	0.17	0.16		0.16	0.15
-0.02	-0.01		-0.01	-0.01	0.14	0.15		0.14	0.14
-0.01	-0.01		-0.01	-0.01	0.12	0.12		0.11	0.12
-0.02	-0.01		-0.01	-0.01	0.16	0.15		0.15	0.15
n.a.	0.02		0.03	0.02	n.a.	n.a.		n.a.	n.a.
-0.01	-0.01		n.a.	-0.01	0.17	0.15		0.19	0.15
-0.01	-0.01		-0.01	-0.01	0.13	0.11		0.13	0.12
-0.01	-0.01		n.a.	-0.01	0.13	0.11		0.13	0.11
-0.01	-0.01		-0.01	-0.01	0.13	0.11		0.12	0.10
n.a.	-0.01		n.a.	0.00	0.07	0.06		0.07	0.06
-0.01	-0.01		n.a.	-0.01	0.13	0.11		0.12	0.11
-0.03	-0.02		-0.02	-0.02	n.a.	n.a.		n.a.	n.a.
0.01	0.00		0.04	0.04	0.28	0.20		n.a.	n.a.
-0.01	-0.02		-0.01	-0.02	0.16	0.08		0.13	0.08
-0.02	-0.02		-0.01	-0.02	0.17	0.16		0.16	0.16
-0.01	-0.01		-0.01	-0.01	0.14	0.13		0.14	0.11
-0.01	-0.02		-0.01	-0.01	0.18	0.16		0.17	0.16
-0.06	0.01		0.03	0.04	1.51	0.36		0.45	0.31
-0.01	-0.01		0.01	-0.01	0.25	0.17		0.22	0.17
-0.01	-0.01		n.a.	-0.01	0.17	0.16		0.17	0.15
-0.01	-0.01		-0.01	-0.01	0.12	0.10		0.12	0.09
-0.01	-0.01		-0.01	-0.01	0.11	0.11		0.11	0.10
-0.01	-0.01		-0.01	-0.01	0.09	0.09		0.08	0.08
-0.01	-0.01		n.a.	-0.01	0.16	0.11		0.12	0.11
-0.01	0.01		0.04	0.04	0.23	0.19		n.a.	n.a.
0.01	0.01		0.03	0.03	0.20	0.17		0.18	0.17
0.01	0.01		0.02	0.01	0.17	0.12		0.16	0.11
0.01	0.01		0.02	0.01	0.12	0.09		0.14	0.09
0.01	0.01		0.02	0.01	0.10	0.08		0.10	0.08
0.02	0.01		0.02	0.01	0.10	0.08		0.10	0.09
0.01	0.01		0.02	0.01	0.12	0.09		0.12	0.09
-0.02	n.a.		0.02	0.02	0.38	0.32		0.36	0.29
n.a.	0.01		0.02	0.02	0.28	0.23		0.28	0.23
0.01	0.01		0.01	0.01	0.25	0.18		0.20	0.17

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.01	0.01	0.01	0.02	0.02	0.02	0.21	0.20	0.20	0.21	0.21	0.21
0.01	0.01	0.01	0.01	0.01	0.01	0.18	0.15	0.15	0.18	0.18	0.15
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.15	0.12	0.12	0.15	0.15	0.12
0.01	0.01	0.01	0.02	0.01	0.01	0.23	0.19	0.19	0.22	0.22	0.19
n.a.	0.02	0.02	0.03	0.03	0.03	0.42	0.38	0.38	0.39	0.39	0.38
0.01	0.02	0.02	0.03	0.02	0.02	0.32	0.21	0.21	0.27	0.27	0.21
0.01	0.01	0.01	0.02	0.02	0.02	0.17	0.14	0.14	0.17	0.17	0.14
0.02	0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.14	0.16	0.16	0.14
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.12	0.12	0.13	0.13	0.12
0.02	0.02	0.02	0.02	0.02	0.02	0.12	0.11	0.11	0.12	0.12	0.11
0.01	0.02	0.02	0.02	0.02	0.02	0.18	0.14	0.14	0.16	0.16	0.13
0.02	0.03	0.03	0.04	0.03	0.03	0.37	0.33	0.33	0.31	0.31	0.25
0.02	0.02	0.02	0.04	0.04	0.04	0.23	0.17	0.17	0.24	0.24	0.19
0.02	0.02	0.02	0.02	0.02	0.02	0.16	0.13	0.13	0.13	0.13	0.12
0.02	0.02	0.02	0.02	0.02	0.02	0.15	0.12	0.12	0.15	0.15	0.12
0.02	0.02	0.02	0.02	0.02	0.02	0.11	0.11	0.11	0.11	0.11	0.10
0.02	0.02	0.02	0.02	0.02	0.02	0.08	0.09	0.09	0.08	0.08	0.08
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.11	0.11	0.13	0.13	0.11
-0.05	n.a.	n.a.	0.04	0.03	0.03	0.58	0.23	0.23	n.a.	n.a.	n.a.
0.01	0.01	0.01	0.03	0.02	0.02	0.25	0.19	0.19	0.26	0.26	0.16
0.01	0.02	0.02	0.02	0.02	0.02	0.17	0.15	0.15	0.15	0.15	0.14
0.02	0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.14	0.15	0.15	0.14
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.13	0.13	0.14	0.14	0.13
0.02	0.02	0.02	0.02	0.02	0.02	0.14	0.10	0.10	0.12	0.12	0.10
0.01	0.02	0.02	0.02	0.02	0.02	0.18	0.14	0.14	0.16	0.16	0.14
0.01	0.02	0.02	0.03	0.02	0.02	0.50	0.53	0.53	n.a.	n.a.	n.a.
0.01	0.02	0.02	0.03	0.02	0.02	0.21	0.18	0.18	0.20	0.20	0.16
0.02	0.03	0.03	0.02	0.03	0.03	0.19	0.19	0.19	0.17	0.17	0.17
0.02	0.02	0.02	0.03	0.02	0.02	0.18	0.18	0.18	0.17	0.17	0.17
0.02	0.02	0.02	0.02	0.02	0.02	0.16	0.16	0.16	0.16	0.16	0.16
0.03	0.03	0.03	0.03	0.02	0.02	0.16	0.16	0.16	0.16	0.16	0.16
0.02	0.02	0.02	0.03	0.02	0.02	0.20	0.18	0.18	0.18	0.18	0.17
n.a.	0.02	0.02	0.03	0.03	0.03	0.39	0.30	0.30	0.32	0.32	0.25
0.02	0.02	0.02	0.03	0.03	0.03	0.30	0.23	0.23	0.26	0.26	0.22
0.02	0.02	0.02	0.03	0.02	0.02	0.23	0.19	0.19	0.21	0.21	0.19
0.02	0.02	0.02	0.03	0.02	0.02	0.20	0.17	0.17	0.20	0.20	0.17
0.02	0.02	0.02	0.02	0.02	0.02	0.15	0.12	0.12	0.15	0.15	0.13
0.02	0.02	0.02	0.02	0.02	0.02	0.11	0.10	0.10	0.12	0.12	0.10
0.02	0.02	0.02	0.03	0.02	0.02	0.19	0.15	0.15	0.18	0.18	0.15
0.02	0.02	0.02	0.03	0.03	0.03	0.64	0.36	0.36	0.38	0.38	0.35
0.03	0.03	0.03	0.04	0.04	0.04	0.32	0.25	0.25	0.31	0.31	0.26
0.02	0.02	0.02	0.03	0.02	0.02	0.23	0.18	0.18	0.22	0.22	0.18



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.03	0.03	0.22	0.18	0.21	0.18	0.18
0.02	0.02	0.02	0.03	0.03	0.21	0.17	0.21	0.18	0.18
0.02	0.02	0.02	0.03	0.02	0.15	0.09	0.15	0.09	0.09
0.02	0.02	0.02	0.03	0.03	0.26	0.19	0.23	0.19	0.19
-0.01	0.01	0.02	0.03	0.03	0.37	0.30	n.a.	n.a.	n.a.
0.01	0.01	0.03	0.02	0.02	0.26	0.23	0.26	0.23	0.23
0.02	0.02	0.02	0.02	0.02	0.18	0.16	0.18	0.16	0.16
0.02	0.02	0.02	0.02	0.02	0.15	0.15	0.15	0.15	0.15
0.02	0.02	0.02	0.02	0.02	0.13	0.12	0.13	0.13	0.13
0.01	0.01	0.02	0.02	0.02	0.12	0.10	0.11	0.09	0.09
0.01	0.02	0.02	0.02	0.02	0.16	0.14	0.16	0.14	0.14
n.a.	0.03	0.04	0.04	0.04	0.52	0.39	0.42	0.37	0.37
0.01	0.02	0.03	0.03	0.03	0.24	0.19	0.24	0.18	0.18
0.01	0.02	0.02	0.02	0.02	0.18	0.16	0.18	0.15	0.15
0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.15	0.14	0.14
0.02	0.02	0.02	0.02	0.02	0.14	0.13	0.14	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.12	0.11	0.11	0.11	0.11
0.02	0.02	0.02	0.02	0.02	0.16	0.13	0.15	0.13	0.13
0.01	0.02	0.02	0.03	0.03	0.61	0.34	0.35	0.29	0.29
0.02	0.02	0.03	0.03	0.03	0.26	0.21	0.26	0.21	0.21
0.02	0.02	0.03	0.03	0.03	0.21	0.18	0.20	0.17	0.17
0.03	0.02	0.03	0.02	0.02	0.20	0.17	0.19	0.17	0.17
0.02	0.02	0.03	0.03	0.03	0.18	0.17	0.18	0.17	0.17
0.02	0.01	0.02	0.02	0.02	0.10	0.08	0.11	0.08	0.08
0.02	0.02	0.03	0.03	0.03	0.20	0.17	0.19	0.17	0.17
0.01	0.01	0.03	0.02	0.02	0.41	0.32	0.39	0.36	0.36
0.01	0.02	0.03	0.03	0.03	0.24	0.19	0.25	0.22	0.22
0.02	0.02	0.03	0.03	0.03	0.19	0.17	0.20	0.19	0.19
0.01	0.02	0.02	0.02	0.02	0.16	0.14	0.16	0.15	0.15
0.02	0.02	0.02	0.02	0.02	0.14	0.14	0.14	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.13	0.12	0.13	0.11	0.11
0.01	0.02	0.02	0.02	0.02	0.17	0.15	0.17	0.14	0.14
n.a.	0.02	0.02	0.02	0.02	0.60	0.28	0.34	0.22	0.22
0.02	0.02	0.03	0.02	0.02	0.27	0.20	0.21	0.17	0.17
0.03	0.02	0.03	0.02	0.02	0.21	0.18	0.19	0.18	0.18
0.01	0.02	0.02	0.02	0.02	0.18	0.15	0.18	0.15	0.15
0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.16	0.14	0.14
0.02	0.02	0.03	0.02	0.02	0.11	0.10	0.10	0.10	0.10
0.02	0.02	0.02	0.02	0.02	0.21	0.16	0.18	0.15	0.15
n.a.	0.01	0.03	0.03	0.03	0.27	0.22	n.a.	n.a.	n.a.
0.01	0.02	0.03	0.02	0.02	0.18	0.15	0.18	0.14	0.14
0.02	0.02	0.02	0.02	0.02	0.17	0.15	0.16	0.15	0.15

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.02	0.02	0.02		0.15	0.15	0.15	0.15	
0.02	0.02	0.02	0.02		0.16	0.13	0.16	0.13	
0.02	0.02	0.02	0.02		0.15	0.15	0.15	0.15	
0.01	0.02	0.03	0.02		0.17	0.15	0.16	0.15	
0.02	0.02	0.03	0.03		0.44	0.31	0.45	0.31	
0.02	0.02	0.03	0.03		0.26	0.16	0.24	0.17	
0.01	0.01	0.02	0.02		0.16	0.11	0.14	0.11	
0.01	0.01	0.02	0.02		0.12	0.11	0.12	0.11	
0.01	0.01	0.01	0.01		0.10	0.09	0.10	0.10	
0.01	0.01	0.01	0.01		0.10	0.07	0.11	0.07	
0.01	0.01	0.02	0.02		0.13	0.10	0.12	0.10	
0.01	0.01	0.03	0.03		0.33	0.27	0.28	0.27	
0.02	0.02	0.03	0.03		0.23	0.20	0.22	0.19	
0.02	0.02	0.02	0.02		0.19	0.18	0.19	0.17	
0.02	0.02	0.02	0.02		0.16	0.14	0.16	0.13	
0.02	0.02	0.02	0.02		0.13	0.13	0.13	0.13	
0.02	0.02	0.02	0.02		0.15	0.14	0.15	0.13	
0.02	0.02	0.02	0.02		0.18	0.15	0.17	0.14	
-0.06	0.01	0.03	0.03		0.32	0.22	0.34	0.30	
0.01	0.02	0.02	0.04		0.31	0.29	0.27	0.17	
0.02	0.01	0.03	0.02		0.16	0.12	0.15	0.11	
0.02	0.01	0.02	0.02		0.13	0.10	0.14	0.10	
0.01	0.01	0.02	0.02		0.11	0.10	0.11	0.10	
0.01	0.01	0.01	0.01		0.07	0.06	0.07	0.07	
n.a.	0.01	0.02	0.02		0.14	0.11	0.14	0.11	
n.a.	0.01	0.03	0.03		0.42	0.29	0.33	0.29	
0.01	0.02	0.03	0.03		0.22	0.18	0.21	0.18	
0.02	0.02	0.02	0.02		0.19	0.15	0.16	0.14	
0.02	0.02	0.02	0.02		0.17	0.16	0.16	0.15	
0.02	0.02	0.02	0.02		0.17	0.15	0.16	0.15	
0.02	0.02	0.03	0.02		0.16	0.16	0.16	0.16	
0.01	0.02	0.02	0.02		0.19	0.16	0.17	0.16	
-0.01	0.01	0.02	0.03		0.40	0.31	n.a.	n.a.	
0.01	0.01	0.03	0.02		0.34	0.18	0.24	0.18	
0.01	0.01	0.02	0.02		0.15	0.14	0.14	0.14	
0.02	0.02	0.03	0.03		0.17	0.15	0.16	0.15	
0.02	0.02	0.02	0.02		0.15	0.15	0.15	0.14	
0.02	0.02	0.03	0.02		0.16	0.17	0.16	0.16	
0.02	0.02	0.02	0.02		0.20	0.16	0.17	0.15	
0.01	0.01	0.03	0.03		0.42	0.27	0.25	0.20	
0.02	0.03	0.03	0.03		0.24	0.22	0.24	0.22	
0.02	0.02	0.03	0.03		0.21	0.20	0.21	0.21	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.03	0.03		0.19	0.18	0.18	0.18	
0.02	0.02	0.02	0.02		0.16	0.15	0.16	0.15	
n.a.	0.02	0.01	0.02		0.12	0.11	0.12	0.11	
0.02	0.02	0.03	0.03		0.20	0.18	0.19	0.17	
0.01	0.02	0.04	0.03		0.34	0.21	0.28	0.16	
n.a.	0.01	0.02	0.02		0.21	0.14	0.25	0.13	
0.01	0.02	0.02	0.02		0.20	0.19	0.22	0.19	
0.02	0.02	0.02	0.02		0.16	0.14	0.16	0.14	
0.01	0.02	0.02	0.02		0.17	0.16	0.16	0.16	
0.02	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.02	0.02		0.20	0.17	0.19	0.16	
0.03	0.02	0.05	0.06		0.23	0.18	n.a.	n.a.	
-0.01	-0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.02		0.15	0.14	0.15	0.14	
0.02	0.01	0.02	0.01		0.14	0.12	0.14	0.12	
0.02	0.02	0.02	0.02		0.18	0.15	0.17	0.15	
0.05	0.07	0.06	0.07		0.73	0.53	0.48	0.48	
0.02	0.05	0.05	0.05		0.53	0.46	0.46	0.41	
-0.03	-0.01	0.01	0.03		0.32	0.22	0.35	0.34	
-0.02	-0.01	0.02	0.02		0.33	0.29	0.38	0.38	
-0.04	-0.06	-0.03	-0.05		0.17	0.13	0.17	0.13	
-0.04	-0.05	-0.04	-0.05		0.12	0.12	0.12	0.11	
-0.02	-0.04	n.a.	-0.02		0.26	0.15	0.25	0.15	
-0.02	n.a.	0.03	0.03		0.62	0.36	n.a.	n.a.	
0.01	0.02	0.03	0.03		0.30	0.20	0.22	0.16	
0.01	0.02	0.02	0.02		0.32	0.15	0.20	0.15	
0.02	0.02	0.02	0.02		0.22	0.16	0.18	0.16	
0.02	0.02	0.02	0.02		0.18	0.18	0.17	0.17	
0.02	0.03	0.02	0.03		0.17	0.17	0.17	0.17	
0.01	0.02	0.02	0.02		0.26	0.19	0.20	0.17	
0.02	0.02	0.03	0.02		0.46	0.36	0.35	0.26	
0.02	0.01	0.03	0.02		0.22	0.16	0.22	0.16	
0.02	0.02	0.02	0.02		0.23	0.16	0.23	0.15	
0.02	0.02	0.02	0.02		0.17	0.16	0.16	0.16	
0.02	0.02	0.02	0.02		0.15	0.15	0.15	0.15	
0.02	0.02	0.02	0.02		0.16	0.16	0.15	0.15	
0.02	0.02	0.02	0.02		0.19	0.16	0.18	0.16	
-0.01	-0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.02	-0.01	-0.02	0.00		0.42	0.25	0.28	0.21	
n.a.	-0.01	n.a.	-0.01		0.27	0.24	0.29	0.24	
0.01	0.00	0.01	0.00		0.22	0.18	0.19	0.15	
0.01	0.01	0.01	0.01		0.18	0.17	0.18	0.17	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
n.a.	0.00		n.a.	0.01	0.30	0.21		0.23	0.20
0.01	0.01		0.03	0.03	0.27	0.20		n.a.	n.a.
0.02	0.02		0.03	0.03	0.23	0.20		0.21	0.20
0.02	0.02		0.03	0.02	0.17	0.14		0.15	0.14
0.02	0.02		0.03	0.02	0.13	0.11		0.13	0.10
0.02	0.02		0.03	0.03	0.15	0.13		0.16	0.13
0.02	0.02		0.03	0.03	0.18	0.14		0.16	0.14
n.a.	0.01		0.03	0.02	0.37	0.34		0.31	0.22
0.01	0.02		0.02	0.03	0.35	0.26		0.29	0.25
0.02	0.02		0.03	0.03	0.30	0.21		0.23	0.17
0.02	0.03		0.03	0.03	0.25	0.20		0.24	0.20
0.01	0.01		0.02	0.02	0.20	0.15		0.19	0.16
0.01	0.01		0.01	0.01	0.13	0.08		0.10	0.05
0.01	0.02		0.02	0.03	0.27	0.20		0.23	0.18
0.01	0.01		0.02	0.01	0.53	0.25		0.28	0.25
0.02	0.02		0.02	0.02	0.23	0.19		0.21	0.18
0.02	0.03		0.03	0.03	0.22	0.18		0.21	0.18
0.03	0.03		0.03	0.03	0.20	0.20		0.18	0.17
0.02	0.02		0.03	0.03	0.20	0.18		0.20	0.18
0.03	0.03		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
0.02	0.02		0.03	0.03	0.23	0.20		0.20	0.19
0.04	0.04		0.05	0.05	0.38	0.32		0.39	0.33
0.04	0.04		0.04	0.04	0.44	0.24		0.28	0.25
0.02	0.02		0.03	0.03	0.19	0.15		0.20	0.15
0.02	0.03		0.03	0.03	0.20	0.19		0.20	0.19
0.03	0.03		0.03	0.03	0.18	0.19		0.18	0.19
0.01	0.01		0.02	0.01	0.09	0.09		0.10	0.09
0.03	0.03		0.03	0.03	0.23	0.20		0.21	0.20
n.a.	0.02		0.03	0.03	0.49	0.36		0.29	0.20
0.02	0.02		0.03	0.03	0.26	0.23		0.24	0.23
0.02	0.02		0.03	0.03	0.21	0.18		0.22	0.18
0.03	0.03		0.03	0.03	0.19	0.16		0.17	0.14
0.02	0.02		0.03	0.03	0.15	0.16		0.16	0.17
0.02	0.02		0.02	0.02	0.10	0.05		0.11	0.05
0.02	0.02		0.03	0.03	0.22	0.19		0.19	0.18
-0.01	0.00		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
0.01	0.02		0.04	0.03	0.43	0.29		0.25	0.25
0.03	0.03		0.04	0.04	0.29	0.23		0.33	0.21
0.03	0.03		0.03	0.03	0.25	0.20		0.23	0.20
0.04	0.03		0.04	0.03	0.18	0.09		0.18	0.09
0.02	0.03		0.03	0.03	0.31	0.23		0.24	0.22
-0.04	0.00		0.01	0.02	0.45	0.34		0.37	0.34

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.01	0.01	0.01	0.02	0.02	0.20	0.15	0.18	0.18	0.12
0.01	0.02	0.02	0.02	0.02	0.18	0.15	0.16	0.16	0.14
0.02	0.02	0.02	0.02	0.02	0.17	0.16	0.16	0.16	0.15
0.02	0.02	0.02	0.02	0.02	0.16	0.15	0.16	0.16	0.12
0.02	0.01	0.02	0.02	0.02	0.10	0.10	0.11	0.11	0.10
0.01	0.02	0.02	0.02	0.02	0.18	0.15	0.17	0.17	0.14
-0.01	0.01	0.02	0.03	0.03	0.38	0.28	0.32	0.32	0.25
0.01	0.02	0.03	0.03	0.03	0.22	0.18	0.22	0.22	0.18
0.02	0.02	0.02	0.02	0.02	0.18	0.16	0.17	0.17	0.15
0.02	0.02	0.02	0.02	0.02	0.16	0.15	0.16	0.16	0.15
0.01	0.01	0.02	0.02	0.02	0.13	0.12	0.13	0.13	0.13
0.01	0.01	0.01	0.01	0.01	0.09	0.08	0.10	0.10	0.09
0.01	0.02	0.02	0.02	0.02	0.17	0.15	0.16	0.16	0.15
n.a.	-0.03	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.03	0.03	0.28	0.21	0.28	0.28	0.21
0.03	0.02	0.03	0.02	0.02	0.26	0.15	0.26	0.26	0.15
0.02	0.02	0.03	0.03	0.03	0.26	0.19	0.27	0.27	0.20
n.a.	0.01	0.03	0.02	0.02	0.21	0.19	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	0.16	0.14	0.16	0.16	0.14
0.03	0.03	0.03	0.03	0.03	0.23	0.21	0.23	0.23	0.21
0.02	0.02	0.02	0.02	0.02	0.13	0.13	0.13	0.13	0.13
0.02	0.02	0.02	0.02	0.02	0.18	0.17	0.18	0.18	0.17
n.a.	0.01	0.02	0.03	0.03	0.44	0.33	0.39	0.39	0.33
0.02	0.02	0.03	0.03	0.03	0.30	0.21	0.28	0.28	0.21
0.01	0.01	0.02	0.02	0.02	0.21	0.16	0.18	0.18	0.15
0.02	0.02	0.02	0.02	0.02	0.16	0.13	0.16	0.16	0.12
0.02	0.01	0.02	0.02	0.02	0.13	0.11	0.13	0.13	0.11
0.01	0.02	0.02	0.02	0.02	0.12	0.07	0.12	0.12	0.06
0.01	0.02	0.02	0.02	0.02	0.21	0.16	0.19	0.19	0.15
0.03	0.03	0.04	0.05	0.05	0.49	0.47	0.46	0.46	0.47
0.02	0.02	0.03	0.03	0.03	0.37	0.40	0.40	0.40	0.40
-0.71	0.04	0.04	0.04	0.04	0.43	0.44	0.45	0.45	0.45
0.04	0.05	0.05	0.06	0.06	0.41	0.34	0.40	0.40	0.36
0.03	0.02	0.03	0.03	0.03	0.21	0.16	0.21	0.21	0.16
0.02	0.02	0.03	0.02	0.02	0.23	0.17	0.20	0.20	0.16
0.02	0.01	0.02	0.02	0.02	0.15	0.12	0.15	0.15	0.12
0.01	0.01	0.02	0.01	0.01	0.07	0.06	0.07	0.07	0.06
-0.12	0.03	0.04	0.04	0.04	0.28	0.21	0.27	0.27	0.21
-0.06	0.02	0.03	0.04	0.04	0.69	0.42	0.40	0.40	0.37
0.02	0.03	0.04	0.04	0.04	0.31	0.24	0.27	0.27	0.22
0.03	0.04	0.04	0.04	0.04	0.25	0.20	0.23	0.23	0.19
0.02	0.04	0.02	0.04	0.04	0.24	0.21	0.22	0.22	0.21

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.04	0.04	0.04		0.24	0.22	0.22	0.21	
0.04	0.04	0.04	0.05		0.24	0.23	0.22	0.22	
0.02	0.04	0.03	0.04		0.27	0.22	0.24	0.21	
n.a.	0.02	0.03	0.04		0.41	0.33	0.32	0.28	
0.03	0.04	0.04	0.05		0.28	0.25	0.24	0.22	
0.04	0.05	0.05	0.05		0.27	0.25	0.25	0.24	
0.05	0.05	0.05	0.05		0.27	0.26	0.26	0.26	
0.05	0.06	0.05	0.06		0.28	0.28	0.27	0.28	
0.05	0.05	0.05	0.05		0.23	0.25	0.23	0.25	
0.04	0.05	0.05	0.05		0.28	0.26	0.26	0.25	
0.01	0.03	0.03	0.04		0.32	0.28	0.31	0.27	
0.03	0.04	0.03	0.04		0.24	0.21	0.22	0.20	
0.03	0.04	0.04	0.04		0.23	0.21	0.22	0.21	
0.04	0.05	0.04	0.05		0.23	0.23	0.23	0.23	
0.04	0.05	0.04	0.05		0.24	0.24	0.23	0.24	
0.04	0.05	0.04	0.05		0.19	0.21	0.19	0.21	
0.03	0.04	0.04	0.04		0.24	0.23	0.22	0.22	
0.02	0.04	0.04	0.05		0.42	0.36	0.37	0.34	
0.04	0.05	0.05	0.05		0.31	0.26	0.28	0.26	
0.05	0.05	0.05	0.06		0.29	0.27	0.25	0.25	
0.04	0.05	0.05	0.05		0.32	0.27	0.28	0.27	
0.05	0.05	0.05	0.05		0.29	0.30	0.29	0.30	
0.05	0.05	0.05	0.05		0.27	0.29	0.26	0.29	
0.04	0.05	0.05	0.05		0.30	0.28	0.28	0.27	
-0.01	0.01	0.03	0.05		0.43	0.36	0.35	0.36	
0.01	0.02	0.03	0.03		0.25	0.20	0.23	0.18	
0.02	0.03	0.03	0.03		0.22	0.18	0.20	0.16	
0.03	0.03	0.03	0.03		0.21	0.20	0.20	0.19	
0.03	0.04	0.04	0.04		0.20	0.19	0.20	0.19	
0.04	0.04	0.04	0.04		0.17	0.15	0.16	0.15	
0.03	0.03	0.04	0.04		0.21	0.19	0.19	0.18	
n.a.	0.01	0.02	0.02		0.35	0.25	0.22	0.19	
0.02	0.02	0.02	0.02		0.26	0.22	0.20	0.19	
0.02	0.03	0.03	0.03		0.24	0.23	0.22	0.22	
0.03	0.03	0.03	0.04		0.27	0.26	0.25	0.24	
0.04	0.04	0.04	0.04		0.31	0.27	0.27	0.27	
0.04	0.05	0.04	0.05		0.24	0.24	0.23	0.24	
0.03	0.03	0.03	0.04		0.28	0.25	0.25	0.25	
0.01	0.01	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.02	0.03		0.20	0.17	0.22	0.19	
0.02	0.02	0.02	0.02		0.22	0.18	0.21	0.13	
0.02	0.01	0.02	0.01		0.28	0.26	0.27	0.26	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.03	0.04	0.04	0.04	0.04	0.27	0.27	0.27	0.26	0.26
0.05	0.05	0.05	0.05	0.05	0.23	0.22	0.23	0.22	0.22
0.02	0.03	0.03	0.03	0.03	0.24	0.23	0.24	0.24	0.24
0.03	0.04	0.04	0.05	0.05	0.39	0.37	0.38	0.37	0.37
0.04	0.04	0.04	0.05	0.05	0.29	0.27	0.29	0.27	0.27
0.03	0.03	0.03	0.04	0.04	0.23	0.20	0.23	0.20	0.20
0.03	0.03	0.03	0.03	0.03	0.25	0.22	0.24	0.22	0.22
0.03	0.03	0.03	0.03	0.03	0.22	0.21	0.22	0.21	0.21
0.02	0.02	0.02	0.02	0.02	0.19	0.17	0.18	0.17	0.17
0.03	0.04	0.04	0.04	0.04	0.27	0.25	0.27	0.24	0.24
0.01	0.02	0.03	0.05	0.05	0.49	0.36	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.03	0.03	0.24	0.21	0.25	0.21	0.21
0.02	0.02	0.03	0.03	0.03	0.26	0.21	0.24	0.21	0.21
0.03	0.03	0.03	0.02	0.02	0.33	0.21	0.22	0.17	0.17
0.02	0.03	0.03	0.03	0.03	0.23	0.22	0.23	0.23	0.23
0.03	0.03	0.03	0.03	0.03	0.27	0.29	0.25	0.27	0.27
0.02	0.03	0.03	0.03	0.03	0.27	0.23	0.24	0.23	0.23
0.03	0.04	0.03	0.05	0.05	0.37	0.34	0.38	0.34	0.34
0.02	0.04	0.03	0.04	0.04	0.34	0.22	0.25	0.21	0.21
0.04	0.04	0.03	0.05	0.05	0.45	0.22	0.21	0.21	0.21
0.03	0.03	0.03	0.03	0.03	0.25	0.25	0.25	0.24	0.24
0.04	0.04	0.04	0.04	0.04	0.29	0.26	0.25	0.25	0.25
0.03	0.04	0.03	0.04	0.04	0.29	0.31	0.29	0.31	0.31
0.03	0.04	0.03	0.04	0.04	0.32	0.25	0.26	0.25	0.25
0.02	0.03	0.03	0.04	0.04	0.50	0.38	0.42	0.34	0.34
0.02	0.02	0.03	0.03	0.03	0.27	0.22	0.25	0.21	0.21
0.02	0.01	0.02	0.01	0.01	0.15	0.12	0.15	0.13	0.13
0.01	0.01	0.02	0.01	0.01	0.20	0.12	0.18	0.12	0.12
0.02	0.02	0.02	0.02	0.02	0.15	0.10	0.15	0.10	0.10
0.02	0.02	0.02	0.02	0.02	0.11	0.08	0.11	0.08	0.08
0.02	0.02	0.03	0.02	0.02	0.21	0.15	0.19	0.14	0.14
0.01	0.02	0.02	0.03	0.03	0.33	0.29	0.33	0.29	0.29
0.02	0.03	0.03	0.03	0.03	0.28	0.18	0.26	0.20	0.20
0.02	0.03	0.03	0.03	0.03	0.24	0.19	0.24	0.18	0.18
0.03	0.03	0.03	0.03	0.03	0.29	0.25	0.28	0.25	0.25
0.03	0.03	0.03	0.03	0.03	0.26	0.26	0.27	0.27	0.27
0.02	0.02	0.02	0.02	0.02	0.16	0.08	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.03	0.03	0.27	0.24	0.27	0.24	0.24
n.a.	0.01	0.02	0.02	0.02	0.19	0.21	n.a.	n.a.	n.a.
0.02	0.02	0.03	0.02	0.02	0.27	0.21	0.29	0.14	0.14
0.02	0.02	0.02	0.02	0.02	0.11	0.06	n.a.	n.a.	n.a.
0.02	0.02	0.02	0.02	0.02	0.13	0.06	0.14	0.06	0.06

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.06	0.08		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.01	0.01		0.02	0.01		0.38	0.28		0.30	0.28	
0.01	0.00		0.02	0.01		0.29	0.14		0.24	0.14	
0.01	0.01		0.02	0.01		0.29	0.23		n.a.	n.a.	
n.a.	0.02		0.03	0.04		0.20	0.17		0.20	0.17	
-0.02	0.00		0.02	0.02		0.16	0.07		0.13	0.05	
n.a.	0.01		0.03	0.03		0.24	0.17		0.21	0.17	
-0.02	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.01	0.03		0.03	0.03		0.33	0.29		0.26	0.22	
0.04	0.04		0.05	0.05		0.28	0.22		0.29	0.22	
0.02	0.04		0.04	0.04		0.28	0.30		0.26	0.23	
0.04	0.03		0.04	0.03		0.25	0.21		0.23	0.21	
0.01	0.02		0.03	0.03		0.22	0.21		0.23	0.21	
0.01	0.03		0.04	0.04		0.31	0.27		0.26	0.23	
-0.05	0.01		n.a.	0.04		0.36	0.35		0.36	0.35	
-0.04	0.02		n.a.	0.03		0.27	0.23		0.23	0.15	
-0.46	0.02		-0.04	0.02		0.23	0.14		0.12	0.09	
0.02	0.03		0.03	0.03		0.22	0.17		0.19	0.15	
-0.07	0.02		-0.02	0.03		0.15	0.12		0.14	0.11	
n.a.	0.01		0.02	0.02		0.15	0.14		0.14	0.14	
-0.07	0.02		n.a.	0.03		0.19	0.15		0.18	0.14	
-0.10	-0.10		0.04	0.01		n.a.	n.a.		n.a.	n.a.	
-0.03	0.00		0.03	0.02		0.91	0.32		0.30	0.28	
-0.06	-0.02		0.01	0.00		0.23	0.14		n.a.	n.a.	
0.03	0.03		0.03	0.02		0.28	0.14		0.26	0.14	
-0.01	0.01		0.02	0.01		0.18	0.16		0.19	0.16	
-0.03	-0.02		-0.01	-0.01		0.09	0.03		0.06	0.03	
-0.03	0.00		0.01	n.a.		0.25	0.12		0.13	0.10	
-0.02	0.01		0.01	0.03		0.47	0.30		0.29	0.20	
n.a.	0.02		0.02	0.03		0.28	0.23		0.25	0.21	
0.01	0.02		0.02	0.03		0.21	0.20		0.20	0.19	
0.03	0.03		0.03	0.03		0.22	0.20		0.22	0.19	
0.02	0.03		0.04	0.04		0.26	0.23		0.24	0.23	
0.03	0.02		0.03	0.03		0.19	0.20		0.18	0.20	
0.01	0.03		0.03	0.03		0.26	0.22		0.23	0.21	
0.06	0.05		0.06	0.05		n.a.	n.a.		n.a.	n.a.	
0.03	0.06		0.05	0.06		0.37	0.30		0.29	0.28	
-0.02	0.04		-0.02	0.04		n.a.	n.a.		n.a.	n.a.	
0.02	0.05		0.03	0.05		0.34	0.28		0.30	0.28	
0.03	0.05		0.04	0.05		0.38	0.40		0.35	0.33	
0.03	0.04		0.04	0.04		0.36	0.32		0.34	0.30	
0.04	0.03		0.04	0.03		0.33	0.28		0.34	0.28	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.03	0.04	0.04		0.22	0.18	0.23	0.19	
0.01	0.01	0.02	0.02		0.19	0.17	0.21	0.19	
0.03	0.01	0.04	0.02		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.04	0.04		0.31	0.28	0.31	0.28	
0.05	0.06	0.05	0.06		0.47	0.47	0.47	0.46	
0.04	0.05	0.05	0.05		0.37	0.36	0.38	0.37	
0.03	0.03	0.03	0.03		0.24	0.22	0.24	0.22	
0.02	0.02	0.02	0.02		0.18	0.16	0.17	0.16	
0.02	0.02	0.02	0.02		0.18	0.14	0.19	0.14	
0.02	0.02	0.02	0.02		0.21	0.15	0.22	0.15	
0.04	0.05	0.05	0.05		0.37	0.36	0.37	0.37	
0.04	0.05	0.05	0.06		0.44	0.42	0.42	0.42	
0.04	0.05	0.04	0.05		0.35	0.33	0.34	0.33	
0.03	0.04	0.04	0.04		0.28	0.26	0.29	0.27	
0.03	0.03	0.03	0.03		0.24	0.19	0.23	0.19	
0.03	0.03	0.03	0.03		0.22	0.19	0.22	0.20	
0.02	0.02	0.02	0.02		0.18	0.12	0.19	0.12	
0.04	0.05	0.04	0.05		0.36	0.35	0.35	0.35	
0.02	0.04	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.03	0.04		0.37	0.36	0.33	0.36	
0.03	0.04	0.03	0.05		0.34	0.28	0.32	0.28	
-0.02	0.05	0.04	0.05		1.67	0.27	0.39	0.27	
0.05	0.04	0.05	0.04		0.26	0.25	0.28	0.25	
0.02	0.02	0.02	0.02		0.21	0.11	0.21	0.11	
-0.02	0.03	-0.03	0.03		0.19	0.15	0.16	0.14	
n.a.	0.04	0.02	0.04		0.42	0.23	0.24	0.23	
n.a.	0.00	0.02	0.03		0.47	0.27	n.a.	n.a.	
-0.06	0.04	0.04	0.05		0.43	0.37	0.38	0.34	
0.02	0.02	0.03	0.03		0.27	0.24	0.25	0.21	
0.01	0.02	0.02	0.02		0.21	0.16	0.20	0.15	
0.01	0.01	0.03	0.04		0.22	0.15	0.24	0.19	
-0.02	n.a.	0.01	0.01		0.17	0.09	0.16	0.07	
-0.01	0.01	0.02	0.03		0.24	0.18	0.24	0.18	
n.a.	0.02	0.02	0.05		0.58	0.50	0.43	0.42	
0.02	0.04	0.04	0.05		0.43	0.32	0.36	0.35	
0.02	0.03	0.03	0.03		0.42	0.38	0.42	0.28	
0.04	0.05	0.05	0.05		0.35	0.23	0.37	0.23	
0.04	0.05	0.05	0.06		0.41	0.41	0.39	0.41	
0.03	0.03	0.04	0.04		0.19	0.13	0.20	0.13	
0.03	0.04	0.04	0.05		0.39	0.29	0.35	0.28	
0.02	0.01	0.02	0.01		0.64	0.61	n.a.	n.a.	
0.03	0.03	0.03	0.04		0.38	0.33	0.37	0.30	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
n.a.	n.a.	n.a.	0.02	0.01	0.01	0.46	0.25	0.32	0.20	0.13	0.09
0.01	0.01	0.01	0.01	0.01	0.01	0.17	0.12	0.13	0.09	0.12	0.08
0.01	0.01	0.01	0.01	0.01	0.01	0.12	0.08	0.12	0.08	0.06	0.05
n.a.	0.00	0.00	n.a.	0.00	0.00	0.06	0.05	0.16	0.09	0.16	0.09
0.01	0.01	0.01	0.02	0.01	0.01	0.18	0.09	0.38	0.32	0.29	0.26
0.01	0.02	0.02	0.03	0.03	0.03	0.49	0.37	0.30	0.22	0.19	0.14
0.01	0.02	0.02	0.03	0.04	0.04	0.33	0.26	0.12	0.09	0.10	0.06
0.01	0.00	0.00	0.01	0.00	0.00	0.31	0.21	0.16	0.11	0.16	0.11
0.01	0.01	0.01	0.01	0.01	0.01	0.18	0.14	n.a.	n.a.	n.a.	n.a.
n.a.	0.00	0.00	0.01	0.00	0.00	0.11	0.08	0.31	0.30	0.28	0.30
0.01	0.00	0.00	0.01	0.00	0.00	0.09	0.07	0.25	0.27	0.24	0.22
0.01	0.00	0.00	0.01	0.01	0.01	0.16	0.10	0.44	0.37	0.36	0.29
0.04	0.03	0.03	0.05	0.05	0.05	n.a.	n.a.	0.24	0.22	0.21	0.15
0.03	0.02	0.02	0.03	0.02	0.02	0.35	0.31	0.19	0.12	0.28	0.24
0.03	0.02	0.02	0.03	0.02	0.02	0.30	0.30	0.28	0.24	0.24	0.22
0.03	0.04	0.04	0.04	0.05	0.05	0.52	0.38	0.27	0.21	0.27	0.21
0.02	0.04	0.04	0.04	0.05	0.05	0.62	0.29	0.22	0.15	0.21	0.15
0.03	0.03	0.03	0.03	0.03	0.03	0.27	0.24	0.17	0.10	0.19	0.12
0.02	0.02	0.02	0.03	0.03	0.03	0.29	0.22	0.37	0.24	0.28	0.24
0.03	0.02	0.02	0.03	0.02	0.02	0.22	0.15	0.39	0.28	n.a.	n.a.
0.02	0.02	0.02	0.03	0.02	0.02	0.17	0.10	n.a.	n.a.	n.a.	n.a.
0.02	0.03	0.03	0.04	0.03	0.03	0.37	0.24	0.13	0.08	0.14	0.07
-0.02	0.00	0.00	-0.02	0.00	0.00	0.39	0.28	0.04	0.02	n.a.	n.a.
0.04	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.	0.17	0.10	0.18	0.12
0.02	0.02	0.02	0.03	0.02	0.02	0.13	0.08	0.58	0.49	0.46	0.42
n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	0.04	0.02	0.36	0.30	0.33	0.29
-0.01	0.01	0.01	n.a.	0.02	0.02	0.17	0.10	0.25	0.19	0.24	0.19
-0.01	0.03	0.03	0.04	0.05	0.05	0.58	0.49	0.27	0.21	0.27	0.21
-0.16	0.03	0.03	0.04	0.05	0.05	0.36	0.30	0.25	0.21	0.24	0.19
0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.19	0.25	0.21	0.24	0.19
0.03	0.03	0.03	0.04	0.03	0.03	0.27	0.21	0.15	0.12	0.16	0.12
0.03	0.02	0.02	0.03	0.03	0.03	0.25	0.21	0.27	0.21	0.26	0.21
0.02	0.02	0.02	0.03	0.03	0.03	0.15	0.12	0.50	0.19	n.a.	n.a.
-0.02	0.03	0.03	0.04	0.03	0.03	0.27	0.21	0.34	0.27	0.31	0.27
-0.03	0.01	0.01	0.03	0.03	0.03	0.50	0.19	0.31	0.26	0.30	0.26
0.03	0.03	0.03	0.04	0.04	0.04	0.34	0.27	0.31	0.30	0.28	0.28
0.04	0.03	0.03	0.04	0.04	0.04	0.31	0.26	0.30	0.30	0.29	0.30
0.04	0.05	0.05	0.04	0.05	0.05	0.31	0.30	0.27	0.25	0.27	0.25
0.04	0.05	0.05	0.04	0.05	0.05	0.30	0.30	0.32	0.30	0.29	0.27
0.06	0.06	0.06	0.06	0.06	0.06	0.27	0.25	-0.01	0.00	0.02	0.02
0.03	0.04	0.04	0.04	0.05	0.05	0.32	0.30	0.80	0.50	0.38	0.26
-0.01	0.00	0.00	0.02	0.02	0.02	0.80	0.50				

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.03	0.03		0.32	0.24	0.23	0.20	
0.03	0.03	0.04	0.04		0.29	0.27	0.27	0.25	
0.04	0.04	0.04	0.04		0.26	0.22	0.23	0.21	
0.03	0.04	0.04	0.04		0.27	0.26	0.26	0.25	
0.04	0.04	0.04	0.05		0.22	0.23	0.23	0.21	
0.03	0.03	0.04	0.04		0.30	0.25	0.25	0.24	
0.01	0.02	0.04	0.05		0.68	0.46	0.42	0.35	
0.03	0.03	0.04	0.03		0.33	0.27	0.32	0.27	
0.02	0.01	0.04	0.04		0.26	0.25	0.29	0.22	
0.02	0.03	0.03	0.03		0.19	0.14	0.20	0.16	
0.03	0.03	0.03	0.04		0.25	0.24	0.25	0.24	
0.03	0.03	0.04	0.03		0.25	0.19	0.25	0.19	
0.02	0.03	0.04	0.04		0.32	0.25	0.28	0.25	
0.03	0.02	0.03	0.03		0.19	0.13	n.a.	n.a.	
0.03	0.03	0.03	0.04		0.26	0.24	0.26	0.24	
-0.03	-0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.04	0.04		0.31	0.21	0.24	0.19	
0.03	0.04	0.03	0.04		0.27	0.23	0.24	0.20	
0.03	0.04	n.a.	n.a.		0.25	0.11	n.a.	n.a.	
0.04	0.04	0.04	0.04		0.24	0.18	0.24	0.18	
0.03	0.03	0.04	0.04		0.29	0.24	0.26	0.24	
0.02	0.02	0.04	0.04		0.52	0.46	0.51	0.46	
0.04	0.06	0.06	0.07		0.64	0.49	0.51	0.49	
0.05	0.05	0.06	0.06		0.44	0.35	0.41	0.29	
0.02	0.05	0.06	0.07		0.49	0.40	0.47	0.40	
0.03	0.04	0.04	0.04		0.40	0.28	0.39	0.30	
0.02	0.00	0.02	0.02		0.30	0.14	n.a.	n.a.	
0.04	0.05	0.05	0.06		0.51	0.45	0.44	0.43	
0.02	0.04	0.04	0.05		0.44	0.40	0.40	0.39	
0.03	0.05	0.05	0.05		0.37	0.32	0.34	0.32	
-0.01	0.04	0.04	0.05		0.88	0.28	0.30	0.27	
-0.02	0.03	0.04	0.04		0.26	0.22	0.22	0.19	
0.02	0.03	0.03	0.04		0.24	0.20	0.21	0.18	
0.02	0.02	0.03	0.04		0.23	0.21	0.22	0.21	
0.02	0.04	0.04	0.05		0.41	0.30	0.31	0.28	
0.03	0.02	0.04	0.02		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.05	0.05		0.38	0.31	0.38	0.33	
0.02	0.02	0.03	0.03		0.22	0.18	n.a.	n.a.	
0.03	0.03	0.04	0.04		0.21	0.18	0.21	0.18	
0.02	0.02	0.03	0.03		0.21	0.14	0.16	0.12	
0.04	0.03	0.05	0.04		0.11	0.05	0.11	0.05	
0.03	0.03	0.04	0.04		0.24	0.18	0.20	0.16	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.02	0.04	0.02		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.04	0.03		0.93	0.23	0.27	0.20	
0.05	0.03	0.04	0.03		0.38	0.21	0.30	0.18	
n.a.	0.02	0.03	0.03		0.32	0.22	0.24	0.22	
0.03	0.03	0.03	0.03		0.19	0.18	0.18	0.17	
0.02	0.03	0.02	0.03		0.14	0.14	0.14	0.14	
0.02	0.03	0.03	0.03		0.39	0.21	0.21	0.18	
0.04	0.05	0.05	0.05		0.45	0.39	0.40	0.36	
0.04	0.05	0.05	0.05		0.41	0.36	0.37	0.32	
0.03	0.05	0.04	0.05		0.26	0.22	0.25	0.22	
0.04	0.04	0.04	0.05		0.35	0.28	0.32	0.28	
0.03	0.03	0.03	0.03		0.23	0.21	0.25	0.23	
0.04	0.04	0.04	0.04		0.32	0.33	n.a.	n.a.	
0.04	0.05	0.05	0.05		0.37	0.32	0.33	0.30	
0.04	0.06	0.06	0.06		0.74	0.44	n.a.	n.a.	
0.03	0.04	0.05	0.05		0.25	0.24	0.22	0.14	
0.02	0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.02	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.04	0.04		0.10	0.07	0.10	0.07	
0.05	0.06	0.04	0.04		0.18	0.07	n.a.	n.a.	
0.04	0.04	0.05	0.04		0.30	0.16	0.20	0.15	
0.01	0.04	0.05	0.05		0.48	0.44	0.40	0.34	
0.04	0.05	0.05	0.05		0.34	0.32	0.34	0.32	
0.04	0.03	0.04	0.03		0.31	0.25	0.25	0.23	
0.03	0.04	0.04	0.04		0.26	0.20	0.24	0.20	
0.03	0.04	0.04	0.04		0.25	0.26	0.24	0.25	
0.05	0.04	0.05	0.04		0.31	0.29	0.31	0.29	
0.03	0.05	0.04	0.05		0.33	0.31	0.31	0.29	
0.01	0.01	0.02	0.02		0.44	0.31	0.40	0.31	
0.02	0.03	0.04	0.05		0.45	0.36	0.33	0.31	
0.04	0.05	0.05	0.05		0.36	0.37	0.34	0.37	
0.04	0.05	0.04	0.06		0.41	0.31	0.30	0.29	
0.05	0.06	0.06	0.06		0.36	0.31	0.31	0.31	
0.05	0.06	0.05	0.06		0.25	0.25	0.25	0.25	
0.03	0.04	0.04	0.05		0.39	0.33	0.32	0.31	
0.05	0.07	0.06	0.07		n.a.	n.a.	n.a.	n.a.	
0.04	0.05	0.04	0.05		0.42	0.34	0.42	0.34	
-0.11	0.03	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
n.a.	0.00	0.01	0.01		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.05	0.04		0.26	0.16	0.18	0.14	
0.03	0.03	0.03	0.03		0.13	0.10	0.13	0.10	
0.02	0.04	0.04	0.04		0.36	0.24	0.26	0.23	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.06	0.06		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.04	0.04		0.12	0.09		0.12	0.07	
0.03	0.04		0.04	0.05		0.30	0.23		0.29	0.23	
0.01	0.04		0.04	0.04		1.43	0.72		n.a.	n.a.	
0.01	0.03		0.03	0.03		0.50	0.30		0.29	0.23	
0.02	0.02		0.04	0.04		0.33	0.31		0.28	0.27	
0.02	0.02		0.03	0.02		0.34	0.24		0.24	0.22	
0.04	0.03		0.04	0.04		0.31	0.28		0.29	0.28	
0.02	0.01		0.02	0.01		n.a.	n.a.		n.a.	n.a.	
0.02	0.03		0.04	0.04		0.46	0.29		0.29	0.25	
0.04	0.04		0.05	0.04		0.48	0.47		0.46	0.45	
0.04	0.05		0.05	0.05		0.43	0.40		0.42	0.40	
0.03	0.04		0.04	0.04		0.33	0.22		0.24	0.14	
0.02	0.03		0.04	0.03		0.29	0.22		0.34	0.24	
0.03	0.02		0.03	0.03		0.26	0.22		0.21	0.16	
0.03	0.02		0.04	0.03		0.15	0.09		0.15	0.11	
0.04	0.04		0.04	0.05		0.35	0.32		0.34	0.32	
-0.12	0.03		0.04	0.05		n.a.	n.a.		n.a.	n.a.	
0.02	0.04		0.04	0.05		0.33	0.33		0.36	0.34	
0.03	0.03		0.04	0.05		0.42	0.19		0.29	0.19	
-0.05	0.02		0.03	0.03		0.30	0.22		0.27	0.22	
0.02	0.02		0.02	0.02		0.15	0.12		0.13	0.05	
-0.01	0.03		0.03	0.03		0.29	0.23		0.26	0.22	
0.02	0.03		0.04	0.04		0.53	0.39		0.41	0.37	
0.03	0.04		0.04	0.05		0.41	0.28		0.36	0.28	
0.03	0.03		0.04	0.04		0.35	0.29		0.32	0.26	
0.02	0.02		0.02	0.03		0.28	0.20		0.24	0.20	
0.03	0.03		0.04	0.04		0.27	0.28		0.27	0.28	
0.02	0.02		0.03	0.02		0.15	0.09		0.15	0.09	
0.03	0.03		0.04	0.04		0.32	0.27		0.28	0.27	
n.a.	0.01		0.02	0.03		1.26	0.44		0.48	0.44	
0.02	0.03		0.04	0.03		0.34	0.30		0.30	0.28	
0.02	0.02		0.03	0.03		0.27	0.20		0.26	0.20	
0.02	0.02		0.03	0.03		0.40	0.23		0.24	0.18	
0.02	0.02		0.03	0.03		0.22	0.18		0.22	0.19	
0.03	0.03		0.03	0.03		0.19	0.17		0.18	0.15	
0.02	0.02		0.03	0.03		0.36	0.22		0.26	0.21	
n.a.	0.04		0.05	0.05		0.91	0.52		0.51	0.45	
0.05	0.06		0.05	0.06		0.44	0.46		0.46	0.47	
0.03	0.04		0.05	0.05		0.42	0.37		0.38	0.37	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.04	0.05	0.04	0.39	0.38	0.37	0.37	0.37
0.04	0.05	0.05	0.05	0.05	0.38	0.32	0.34	0.31	0.31
n.a.	0.03	0.04	0.04	0.04	0.32	0.20	0.24	0.17	0.17
0.03	0.05	0.05	0.06	0.06	0.46	0.41	0.40	0.38	0.38
0.04	0.03	0.04	0.05	0.05	0.47	0.47	n.a.	n.a.	n.a.
0.02	0.05	0.06	0.06	0.06	0.48	0.41	0.43	0.39	0.39
0.02	0.02	0.03	0.03	0.03	0.26	0.23	0.27	0.23	0.23
0.03	0.03	0.04	0.04	0.04	0.39	0.38	0.35	0.32	0.32
0.04	0.05	0.05	0.05	0.05	0.30	0.32	0.32	0.32	0.32
0.02	0.02	0.03	0.03	0.03	0.20	0.18	0.20	0.18	0.18
0.03	0.04	0.05	0.05	0.05	0.36	0.33	0.34	0.33	0.33
0.03	0.04	0.04	0.04	0.04	0.61	0.69	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.04	0.04	0.37	0.32	0.31	0.28	0.28
0.03	0.04	0.04	0.04	0.04	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.04	0.03	0.03	0.27	0.24	0.27	0.24	0.24
0.04	0.04	0.05	0.05	0.05	0.37	0.34	0.30	0.32	0.32
0.04	0.04	0.04	0.04	0.04	0.38	0.34	0.32	0.31	0.31
0.04	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.04	0.05	0.06	0.06	0.26	0.21	0.28	0.22	0.22
0.03	0.01	0.03	0.04	0.04	0.21	0.19	n.a.	n.a.	n.a.
0.03	0.04	0.04	0.05	0.05	0.32	0.27	0.31	0.27	0.27
-0.01	-0.02	n.a.	n.a.	n.a.	0.83	0.74	n.a.	n.a.	n.a.
0.05	0.05	0.06	0.05	0.05	0.45	0.49	0.42	0.49	0.49
-0.03	0.06	0.05	0.06	0.06	0.83	0.36	0.36	0.36	0.36
0.03	0.05	0.05	0.05	0.05	0.44	0.28	0.28	0.27	0.27
0.01	n.a.	0.01	0.00	0.00	0.12	0.07	0.13	0.07	0.07
n.a.	0.04	0.04	0.05	0.05	0.56	0.35	0.31	0.33	0.33
n.a.	0.00	n.a.	0.00	0.00	0.12	0.10	0.12	0.10	0.10
-0.03	0.00	0.02	0.00	0.00	0.58	0.11	0.16	0.10	0.10
-0.02	-0.01	n.a.	n.a.	n.a.	1.08	0.53	n.a.	n.a.	n.a.
-0.01	-0.01	n.a.	-0.01	-0.01	0.42	0.21	0.20	0.20	0.20
n.a.	0.00	n.a.	0.00	0.00	0.17	0.17	0.17	0.16	0.16
-0.01	0.00	n.a.	0.00	0.00	0.44	0.18	0.18	0.18	0.18
-0.07	0.03	0.05	0.05	0.05	0.49	0.42	0.45	0.38	0.38
0.02	0.01	0.03	0.04	0.04	0.58	0.38	0.37	0.35	0.35
0.03	0.04	0.03	0.03	0.03	0.35	0.35	0.31	0.31	0.31
0.02	0.01	0.02	0.02	0.02	0.25	0.20	0.24	0.20	0.20
0.03	0.03	0.04	0.03	0.03	0.25	0.17	0.22	0.16	0.16
0.02	0.01	0.02	0.01	0.01	0.11	0.04	0.13	0.04	0.04
0.01	0.02	0.03	0.03	0.03	0.32	0.24	0.26	0.22	0.22
-0.01	n.a.	0.01	0.04	0.04	0.56	0.52	0.46	0.44	0.44
0.01	0.02	0.03	0.04	0.04	0.46	0.35	0.38	0.34	0.34

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.02	0.01	0.02	0.02	0.02	0.28	0.26	0.27	0.25	0.25
0.02	0.01	0.03	0.02	0.02	0.33	0.33	0.30	0.29	0.29
0.02	0.01	0.02	0.01	0.01	0.22	0.17	0.18	0.17	0.17
0.01	n.a.	0.01	0.01	0.01	0.13	0.05	0.13	0.07	0.07
0.01	0.01	0.02	0.02	0.02	0.31	0.24	0.27	0.23	0.23
-0.02	0.03	0.03	0.05	0.05	1.24	0.48	0.42	0.37	0.37
0.02	0.04	0.04	0.05	0.05	0.51	0.37	0.36	0.31	0.31
0.02	0.03	0.04	0.04	0.04	0.48	0.29	0.29	0.24	0.24
0.01	0.02	0.03	0.04	0.04	0.31	0.23	0.26	0.21	0.21
0.01	0.02	0.03	0.03	0.03	0.26	0.18	0.20	0.16	0.16
n.a.	0.01	0.02	0.02	0.02	0.17	0.07	0.12	0.06	0.06
0.01	0.03	0.03	0.04	0.04	0.45	0.25	0.27	0.21	0.21
0.02	0.03	0.04	0.05	0.05	n.a.	n.a.	n.a.	n.a.	n.a.
0.06	0.06	0.06	0.06	0.06	0.41	0.38	0.40	0.38	0.38
0.05	0.05	0.06	0.06	0.06	0.31	0.27	0.30	0.24	0.24
0.05	0.05	0.06	0.06	0.06	0.36	0.25	0.31	0.25	0.25
0.04	0.04	0.05	0.04	0.04	0.34	0.36	0.37	0.36	0.36
0.02	n.a.	0.02	n.a.	n.a.	0.07	0.05	0.07	0.05	0.05
0.04	0.05	0.05	0.06	0.06	0.33	0.28	0.32	0.28	0.28
-0.06	-0.08	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.03	0.03	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	0.00	n.a.	n.a.	n.a.	0.57	0.17	n.a.	n.a.	n.a.
0.01	-0.01	0.01	-0.01	-0.01	0.08	0.04	0.08	0.04	0.04
n.a.	0.00	0.01	0.00	0.00	0.41	0.06	0.12	0.04	0.04
0.01	0.05	0.05	0.06	0.06	0.62	0.48	0.45	0.43	0.43
-0.16	0.05	0.05	0.06	0.06	0.48	0.39	0.40	0.37	0.37
0.04	0.06	0.05	0.06	0.06	0.45	0.41	0.39	0.42	0.42
0.01	0.04	0.04	0.05	0.05	0.83	0.38	0.35	0.34	0.34
0.03	0.04	0.04	0.04	0.04	0.27	0.27	0.26	0.26	0.26
0.03	0.04	0.04	0.04	0.04	0.15	0.06	0.10	0.06	0.06
-0.02	0.05	0.04	0.05	0.05	0.44	0.34	0.31	0.34	0.34
0.01	0.01	0.03	0.02	0.02	n.a.	n.a.	n.a.	n.a.	n.a.
0.04	0.03	0.05	0.06	0.06	0.38	0.34	0.38	0.34	0.34
0.06	0.06	0.06	0.06	0.06	0.38	0.30	0.38	0.30	0.30
0.05	0.05	0.05	0.05	0.05	0.36	0.26	0.27	0.18	0.18
0.04	0.05	0.04	0.05	0.05	0.29	0.21	0.29	0.21	0.21
0.04	0.05	0.05	0.05	0.05	0.38	0.30	0.33	0.28	0.28
0.03	0.05	0.05	0.05	0.05	0.55	0.44	0.45	0.43	0.43
0.04	0.05	0.04	0.05	0.05	0.41	0.35	0.34	0.32	0.32
0.03	0.04	0.04	0.05	0.05	0.37	0.32	0.30	0.31	0.31
0.03	0.04	0.04	0.05	0.05	0.34	0.28	0.29	0.27	0.27
0.02	0.03	0.03	0.04	0.04	0.26	0.21	0.24	0.21	0.21

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.01	0.00	0.02	0.01		0.21	0.10	0.20	0.13	
0.03	0.04	0.04	0.05		0.36	0.29	0.30	0.28	
0.03	0.04	0.04	0.05		0.63	0.47	0.46	0.45	
0.04	0.05	0.05	0.06		0.54	0.39	0.39	0.38	
0.04	0.05	0.05	0.06		0.38	0.35	0.34	0.33	
0.04	0.05	0.05	0.06		0.35	0.33	0.33	0.33	
0.03	0.04	0.04	0.05		0.29	0.27	0.27	0.27	
0.03	0.03	0.03	0.04		0.23	0.17	0.22	0.18	
0.04	0.05	0.05	0.06		0.43	0.35	0.35	0.34	
0.04	0.05	0.05	0.06		0.57	0.45	0.43	0.42	
0.05	0.06	0.06	0.06		0.45	0.42	0.41	0.42	
0.06	0.06	0.06	0.07		0.39	0.39	0.37	0.38	
0.05	0.06	0.06	0.06		0.33	0.33	0.32	0.33	
0.05	0.06	0.05	0.06		0.33	0.32	0.31	0.32	
0.04	0.05	0.05	0.05		0.24	0.20	0.23	0.20	
0.05	0.06	0.06	0.06		0.39	0.36	0.36	0.36	
n.a.	0.01	0.02	0.03		0.94	0.49	0.59	0.62	
0.02	0.03	0.02	0.03		0.28	0.21	0.29	0.21	
0.03	0.03	0.04	0.03		0.30	0.22	0.32	0.25	
0.02	0.02	0.02	0.03		0.18	0.15	0.18	0.15	
0.01	0.01	0.01	0.01		0.13	0.12	0.13	0.12	
0.01	0.02	0.01	0.02		0.09	0.10	0.09	0.10	
0.02	0.02	0.02	0.02		0.22	0.14	0.20	0.14	
n.a.	0.01	0.03	0.03		0.43	0.36	0.39	0.36	
0.01	0.02	0.01	0.03		0.27	0.23	0.26	0.22	
0.02	0.02	0.03	0.02		0.22	0.18	0.22	0.18	
-0.01	0.02	0.02	0.03		0.20	0.17	0.17	0.15	
0.01	0.02	0.02	0.03		0.16	0.14	0.15	0.14	
0.03	0.03	0.03	0.03		0.15	0.12	0.16	0.10	
0.01	0.02	0.02	0.03		0.22	0.17	0.20	0.16	
0.02	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	
0.01	0.03	0.03	0.05		0.45	0.38	0.38	0.36	
0.01	0.04	0.02	0.04		0.35	0.30	0.30	0.26	
0.02	0.03	0.02	0.03		0.28	0.25	0.28	0.25	
0.02	0.03	0.02	0.04		0.27	0.25	0.26	0.24	
0.03	0.03	0.03	0.03		0.25	0.21	0.22	0.21	
0.02	0.03	0.03	0.03		0.18	0.17	0.17	0.17	
0.02	0.03	0.02	0.04		0.28	0.23	0.25	0.23	
0.02	0.03	0.04	0.04		0.40	0.27	0.34	0.22	
0.02	0.02	0.03	0.03		0.29	0.25	0.27	0.25	
0.01	0.02	0.03	0.03		0.22	0.22	0.22	0.22	
0.02	0.02	0.03	0.03		0.21	0.21	0.20	0.21	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable	All		Profitable	All		All	
Mean	Median		Mean	Median		Mean	Median	Mean	Median
0.03	0.03	0.03	0.03	0.03	0.03	0.21	0.21	0.21	0.21
0.03	0.01	0.03	0.03	0.03	0.03	0.25	0.14	0.16	0.08
0.02	0.03	0.03	0.03	0.03	0.03	0.24	0.22	0.22	0.22
0.01	0.03	0.02	0.02	0.04	0.04	0.38	0.35	0.34	0.35
0.02	0.04	0.03	0.03	0.04	0.04	0.32	0.28	0.29	0.27
0.03	0.03	0.03	0.03	0.04	0.04	0.29	0.26	0.27	0.25
0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.23	0.25	0.22
0.03	0.03	0.03	0.03	0.03	0.03	0.25	0.21	0.24	0.21
0.03	0.03	0.03	0.03	0.03	0.03	0.18	0.16	0.17	0.16
0.02	0.03	0.03	0.03	0.04	0.04	0.27	0.24	0.26	0.23
n.a.	0.03	0.04	0.04	0.05	0.05	0.80	0.54	0.52	0.53
0.02	0.04	0.03	0.03	0.05	0.05	0.42	0.30	0.33	0.26
0.03	0.03	0.04	0.04	0.03	0.03	0.38	0.24	0.28	0.23
0.02	0.03	0.04	0.04	0.03	0.03	0.29	0.23	0.25	0.23
0.02	0.03	0.03	0.03	0.03	0.03	0.22	0.16	0.20	0.18
0.03	0.02	0.03	0.03	0.02	0.02	0.17	0.12	0.17	0.12
0.02	0.03	0.04	0.04	0.04	0.04	0.32	0.22	0.25	0.21
0.01	0.02	0.03	0.03	0.02	0.02	0.58	0.43	0.39	0.32
0.02	0.02	0.03	0.03	0.02	0.02	0.32	0.25	0.30	0.25
0.02	0.02	0.03	0.03	0.02	0.02	0.27	0.20	0.24	0.20
0.02	0.02	0.03	0.03	0.02	0.02	0.25	0.17	0.20	0.15
0.03	0.03	0.04	0.04	0.04	0.04	0.20	0.15	0.19	0.13
0.02	0.02	0.03	0.03	0.03	0.03	0.11	0.06	0.10	0.05
0.02	0.02	0.03	0.03	0.02	0.02	0.28	0.21	0.24	0.20
0.01	0.06	0.04	0.04	0.07	0.07	0.73	0.44	0.39	0.36
0.03	0.06	0.05	0.05	0.07	0.07	0.35	0.26	0.28	0.24
0.04	0.06	0.05	0.05	0.07	0.07	0.27	0.22	0.22	0.19
0.04	0.06	0.05	0.05	0.06	0.06	0.22	0.15	0.21	0.15
0.03	0.05	0.04	0.04	0.06	0.06	0.17	0.11	0.14	0.10
0.04	0.05	0.04	0.04	0.05	0.05	0.10	0.06	0.09	0.05
0.03	0.06	0.04	0.04	0.07	0.07	0.29	0.19	0.22	0.17
n.a.	0.02	0.03	0.03	0.03	0.03	0.60	0.45	0.42	0.40
0.03	0.04	0.04	0.04	0.04	0.04	0.39	0.35	0.35	0.33
0.04	0.04	0.04	0.04	0.05	0.05	0.36	0.35	0.34	0.34
0.04	0.05	0.05	0.05	0.05	0.05	0.36	0.37	0.35	0.36
0.05	0.06	0.05	0.05	0.06	0.06	0.36	0.37	0.35	0.37
0.04	0.05	0.05	0.05	0.05	0.05	0.27	0.26	0.26	0.27
0.03	0.04	0.04	0.04	0.05	0.05	0.38	0.37	0.35	0.36
-0.11	0.02	0.03	0.03	0.05	0.05	4.86	0.50	0.41	0.37
-0.08	0.02	0.04	0.04	0.05	0.05	1.21	0.46	0.42	0.39
-0.01	0.01	0.03	0.03	0.05	0.05	0.53	0.34	0.33	0.31
-0.02	0.02	0.03	0.03	0.04	0.04	0.54	0.34	0.28	0.26

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.02	0.01		0.03	0.03		0.46	0.34		0.29	0.28	
0.01	0.01		0.02	0.02		0.26	0.21		0.26	0.23	
-0.05	0.02		0.03	0.04		1.02	0.36		0.33	0.31	
0.05	0.06		0.06	0.06		0.49	0.49		0.48	0.48	
0.06	0.07		0.06	0.07		0.46	0.46		0.45	0.46	
0.05	0.06		0.06	0.06		0.41	0.41		0.39	0.40	
0.05	0.06		0.05	0.06		0.37	0.36		0.36	0.35	
0.05	0.05		0.05	0.06		0.34	0.34		0.33	0.33	
0.04	0.05		0.05	0.05		0.29	0.30		0.29	0.30	
0.05	0.06		0.06	0.06		0.42	0.42		0.41	0.41	
-0.06	0.06		0.05	0.06		0.96	0.44		0.44	0.40	
0.05	0.06		0.06	0.06		0.43	0.43		0.42	0.41	
0.06	0.06		0.06	0.06		0.40	0.42		0.39	0.41	
0.04	0.06		0.05	0.06		0.36	0.36		0.35	0.35	
0.03	0.06		0.05	0.06		0.38	0.38		0.37	0.38	
0.04	0.05		0.05	0.06		0.31	0.31		0.32	0.35	
0.03	0.06		0.05	0.06		0.43	0.40		0.39	0.39	
0.04	0.06		0.05	0.06		0.54	0.49		0.48	0.47	
0.06	0.07		0.06	0.07		0.46	0.44		0.44	0.43	
0.05	0.06		0.06	0.06		0.41	0.38		0.40	0.38	
0.04	0.05		0.04	0.05		0.33	0.31		0.32	0.30	
0.04	0.04		0.04	0.04		0.29	0.27		0.29	0.28	
0.03	0.03		0.04	0.04		0.23	0.20		0.23	0.21	
0.05	0.06		0.05	0.06		0.40	0.37		0.38	0.37	
0.03	0.04		0.04	0.05		0.47	0.41		0.42	0.40	
0.03	0.04		0.05	0.05		0.35	0.32		0.35	0.32	
0.04	0.04		0.04	0.04		0.31	0.29		0.30	0.29	
0.04	0.04		0.04	0.04		0.30	0.29		0.29	0.29	
0.04	0.04		0.04	0.04		0.26	0.26		0.26	0.26	
0.03	0.03		0.03	0.03		0.20	0.21		0.20	0.19	
0.03	0.04		0.04	0.04		0.33	0.30		0.31	0.30	
-0.01	0.06		0.05	0.06		0.75	0.46		0.46	0.45	
0.03	0.06		0.03	0.06		0.45	0.41		0.41	0.39	
0.04	0.05		0.05	0.06		0.42	0.37		0.38	0.36	
0.04	0.05		0.05	0.05		0.38	0.34		0.34	0.32	
0.04	0.05		0.05	0.05		0.33	0.33		0.31	0.32	
0.03	0.05		0.04	0.05		0.32	0.32		0.32	0.32	
0.03	0.05		0.04	0.06		0.44	0.38		0.38	0.36	
0.02	0.04		0.05	0.05		0.64	0.45		0.45	0.45	
0.05	0.05		0.05	0.05		0.40	0.36		0.35	0.33	
0.05	0.06		0.06	0.06		0.38	0.37		0.37	0.36	
0.05	0.06		0.06	0.06		0.36	0.35		0.35	0.35	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.05	0.05	0.05	0.06		0.33	0.34	0.32	0.33	
0.05	0.05	0.05	0.05		0.27	0.28	0.28	0.28	
0.05	0.05	0.05	0.06		0.37	0.35	0.35	0.34	
0.04	0.06	0.05	0.06		0.52	0.49	0.48	0.47	
0.05	0.06	0.06	0.06		0.44	0.42	0.41	0.41	
0.05	0.06	0.06	0.06		0.41	0.41	0.40	0.41	
0.05	0.06	0.06	0.06		0.39	0.39	0.39	0.40	
0.06	0.06	0.06	0.06		0.39	0.37	0.37	0.37	
0.05	0.06	0.05	0.06		0.32	0.34	0.32	0.34	
0.05	0.06	0.06	0.06		0.42	0.41	0.40	0.40	
0.02	0.04	0.04	0.05		0.86	0.44	0.42	0.39	
0.03	0.04	0.04	0.05		0.39	0.33	0.34	0.32	
0.04	0.04	0.04	0.04		0.32	0.28	0.29	0.27	
0.03	0.04	0.04	0.04		0.27	0.22	0.25	0.22	
0.03	0.03	0.03	0.03		0.24	0.20	0.22	0.20	
0.03	0.02	0.03	0.03		0.17	0.13	0.16	0.13	
0.03	0.04	0.04	0.04		0.34	0.26	0.28	0.24	
0.03	0.04	0.04	0.05		0.48	0.45	0.39	0.33	
0.04	0.05	0.05	0.06		0.46	0.39	0.40	0.39	
0.04	0.05	0.05	0.05		0.33	0.32	0.32	0.32	
0.04	0.04	0.04	0.05		0.29	0.24	0.28	0.24	
0.04	0.04	0.04	0.04		0.30	0.28	0.29	0.27	
0.04	0.04	0.04	0.05		0.30	0.29	0.27	0.26	
0.04	0.05	0.05	0.05		0.37	0.32	0.33	0.31	
0.02	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.06	0.08	0.06	0.08		0.53	0.41	0.48	0.41	
0.04	0.03	0.04	0.04		0.42	0.36	n.a.	n.a.	
0.03	0.03	0.03	0.03		n.a.	n.a.	n.a.	n.a.	
-0.02	0.04	0.04	0.06		0.32	0.33	0.26	0.21	
0.03	0.03	0.03	0.03		0.22	0.11	0.17	0.11	
0.02	0.04	0.04	0.04		0.35	0.31	0.29	0.27	
-0.05	0.05	0.05	0.05		2.52	0.49	0.47	0.49	
0.05	0.06	0.06	0.06		0.44	0.38	0.39	0.36	
0.05	0.05	0.05	0.06		0.40	0.38	0.38	0.37	
0.04	0.05	0.05	0.05		0.36	0.34	0.31	0.30	
0.04	0.05	0.05	0.05		0.34	0.35	0.33	0.35	
0.04	0.05	0.05	0.05		0.24	0.23	0.24	0.25	
0.03	0.05	0.05	0.06		0.57	0.36	0.36	0.35	
0.04	0.05	0.05	0.06		0.49	0.41	0.48	0.43	
0.05	0.06	0.06	0.06		0.48	0.45	0.45	0.45	
0.04	0.05	0.05	0.05		0.36	0.33	0.35	0.33	
0.04	0.05	0.04	0.05		0.36	0.35	0.36	0.35	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
0.04	0.05		0.05	0.05		0.36	0.36		0.35	0.36	
0.04	0.03		0.04	0.05		0.42	0.35		0.28	0.24	
0.05	0.05		0.05	0.06		0.43	0.39		0.41	0.39	
0.04	0.05		0.05	0.06		0.56	0.49		0.48	0.47	
0.05	0.06		0.06	0.06		0.46	0.43		0.43	0.42	
0.05	0.06		0.05	0.06		0.40	0.36		0.38	0.35	
0.04	0.05		0.05	0.05		0.35	0.31		0.34	0.31	
0.04	0.04		0.04	0.05		0.31	0.27		0.30	0.27	
0.03	0.04		0.04	0.04		0.24	0.20		0.23	0.20	
0.04	0.06		0.05	0.06		0.42	0.39		0.39	0.38	
0.02	0.04		0.04	0.04		0.52	0.36		0.39	0.34	
0.03	0.04		0.04	0.05		0.32	0.28		0.31	0.27	
0.04	0.04		0.04	0.04		0.29	0.30		0.27	0.29	
0.04	0.04		0.04	0.05		0.31	0.32		0.30	0.31	
0.04	0.05		0.04	0.05		0.31	0.32		0.30	0.31	
0.04	0.05		0.04	0.05		0.27	0.28		0.28	0.28	
0.04	0.05		0.04	0.05		0.31	0.31		0.30	0.31	
0.02	0.03		0.03	0.04		0.41	0.34		0.34	0.30	
0.04	0.04		0.04	0.05		0.30	0.27		0.29	0.27	
0.04	0.04		0.04	0.05		0.28	0.26		0.28	0.26	
0.04	0.04		0.04	0.04		0.27	0.26		0.27	0.26	
0.04	0.04		0.04	0.04		0.25	0.25		0.24	0.25	
0.04	0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.04		0.04	0.04		0.30	0.28		0.28	0.27	
0.03	0.04		0.04	0.05		0.57	0.45		0.43	0.38	
-0.02	0.05		0.05	0.05		0.44	0.38		0.40	0.37	
0.04	0.04		0.04	0.05		0.34	0.29		0.34	0.31	
0.04	0.05		0.05	0.05		0.30	0.27		0.29	0.26	
0.03	0.03		0.04	0.04		0.33	0.25		0.27	0.24	
0.04	0.05		0.05	0.05		0.29	0.22		0.26	0.19	
0.02	0.04		0.04	0.05		0.39	0.34		0.35	0.32	
0.04	0.06		0.05	0.07		0.66	0.55		0.52	0.53	
0.06	0.07		0.06	0.07		0.55	0.53		0.51	0.52	
0.05	0.06		0.06	0.06		0.48	0.44		0.44	0.43	
0.05	0.05		0.05	0.05		0.43	0.38		0.40	0.37	
0.04	0.05		0.05	0.05		0.39	0.35		0.36	0.34	
0.04	0.05		0.04	0.05		0.32	0.28		0.29	0.28	
0.05	0.06		0.06	0.07		0.51	0.47		0.46	0.46	
0.04	0.05		0.05	0.06		0.63	0.54		0.50	0.49	
0.05	0.06		0.06	0.06		0.56	0.46		0.44	0.42	
0.05	0.06		0.06	0.06		0.51	0.46		0.46	0.43	
0.05	0.06		0.06	0.06		0.49	0.46		0.46	0.45	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.06	0.07	0.06	0.07		0.50	0.51	0.49	0.51	
0.06	0.07	0.07	0.07		0.52	0.53	0.50	0.52	
0.05	0.06	0.06	0.07		0.53	0.49	0.47	0.47	
0.02	0.06	0.05	0.07		0.85	0.55	0.50	0.48	
0.05	0.06	0.06	0.07		0.68	0.60	0.53	0.57	
0.06	0.07	0.06	0.08		0.62	0.66	0.57	0.64	
0.06	0.07	0.07	0.08		0.61	0.64	0.55	0.62	
0.07	0.08	0.07	0.08		0.59	0.65	0.57	0.65	
0.07	0.08	0.07	0.08		0.54	0.62	0.53	0.61	
0.06	0.07	0.06	0.08		0.63	0.63	0.55	0.62	
n.a.	0.00	0.02	0.01		0.65	0.49	0.40	0.37	
n.a.	-0.01	0.01	n.a.		0.48	0.41	0.36	0.37	
n.a.	-0.01	n.a.	0.00		0.36	0.38	0.34	0.36	
n.a.	0.00	0.01	0.00		0.28	0.26	0.27	0.26	
n.a.	0.00	n.a.	0.00		0.13	0.05	0.12	0.05	
n.a.	0.00	n.a.	0.00		0.08	0.05	0.08	0.05	
n.a.	0.00	0.01	0.00		0.27	0.18	0.22	0.14	
0.03	0.05	0.05	0.06		0.77	0.50	0.47	0.45	
0.04	0.06	0.05	0.06		0.56	0.45	0.45	0.43	
0.05	0.06	0.05	0.06		0.50	0.47	0.47	0.45	
0.04	0.05	0.05	0.06		0.53	0.45	0.47	0.44	
0.04	0.05	0.05	0.05		0.53	0.35	0.40	0.33	
0.03	0.03	0.04	0.04		0.29	0.21	0.26	0.18	
0.04	0.05	0.05	0.06		0.53	0.43	0.43	0.41	
0.05	0.06	0.06	0.07		0.47	0.41	0.50	0.41	
0.05	0.06	0.05	0.06		0.43	0.41	0.42	0.40	
0.05	0.05	0.04	0.05		0.41	0.33	0.37	0.33	
0.04	0.04	0.05	0.04		0.35	0.32	0.37	0.32	
0.05	0.05	0.05	0.05		0.38	0.37	0.38	0.35	
0.04	0.05	0.04	0.05		0.36	0.35	0.36	0.35	
0.05	0.06	0.05	0.06		0.42	0.39	0.41	0.38	
0.03	0.05	0.05	0.05		0.51	0.48	0.42	0.40	
0.04	0.05	0.05	0.05		0.40	0.36	0.36	0.35	
0.04	0.05	0.04	0.04		0.40	0.32	0.31	0.27	
0.04	0.04	0.04	0.05		0.34	0.29	0.34	0.29	
0.03	0.03	0.03	0.04		0.27	0.27	0.27	0.27	
0.03	0.03	0.03	0.04		0.26	0.28	0.24	0.18	
0.04	0.05	0.04	0.05		0.37	0.34	0.33	0.31	
-0.08	0.02	0.05	0.05		2.51	0.67	0.59	0.64	
0.04	0.05	0.05	0.06		0.75	0.47	0.42	0.33	
0.05	0.05	0.07	0.06		0.50	0.42	0.45	0.39	
0.05	0.05	0.05	0.05		0.42	0.40	0.38	0.38	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.05	0.05	0.06		0.39	0.38	0.37	0.35	
0.04	0.05	0.05	0.06		0.41	0.40	0.39	0.40	
0.03	0.05	0.05	0.06		0.63	0.43	0.41	0.39	
0.01	0.03	0.04	0.04		0.55	0.47	0.46	0.45	
0.02	0.03	0.04	0.04		0.37	0.32	0.35	0.32	
0.03	0.03	0.04	0.04		0.28	0.22	0.27	0.23	
0.03	0.03	0.04	0.03		0.23	0.17	0.22	0.17	
0.02	0.03	0.03	0.03		0.22	0.16	0.21	0.16	
0.02	0.03	0.03	0.03		0.17	0.12	0.17	0.12	
0.02	0.03	0.04	0.04		0.30	0.23	0.27	0.23	
0.04	0.05	0.04	0.05		0.48	0.43	0.43	0.42	
0.04	0.05	0.05	0.05		0.37	0.35	0.36	0.35	
0.04	0.05	0.05	0.05		0.33	0.27	0.32	0.26	
0.04	0.05	0.05	0.05		0.33	0.26	0.31	0.28	
0.04	0.04	0.04	0.04		0.29	0.24	0.29	0.24	
0.04	0.05	0.04	0.05		0.30	0.25	0.30	0.28	
0.04	0.05	0.05	0.05		0.36	0.32	0.34	0.32	
0.04	0.05	0.05	0.05		0.42	0.41	0.38	0.38	
0.05	0.05	0.05	0.05		0.36	0.36	0.36	0.36	
0.05	0.05	0.05	0.05		0.34	0.35	0.33	0.33	
0.05	0.05	0.05	0.05		0.34	0.34	0.34	0.33	
0.04	0.04	0.04	0.04		0.30	0.30	0.30	0.30	
0.04	0.04	0.04	0.04		0.24	0.23	0.24	0.23	
0.04	0.05	0.05	0.05		0.36	0.35	0.34	0.35	
0.04	0.05	0.04	0.05		0.41	0.37	0.39	0.36	
0.04	0.05	0.04	0.05		0.34	0.32	0.33	0.31	
0.04	0.04	0.04	0.05		0.33	0.33	0.32	0.33	
0.05	0.05	0.05	0.05		0.34	0.35	0.34	0.35	
0.04	0.05	0.04	0.05		0.32	0.31	0.31	0.32	
0.03	0.03	0.03	0.03		0.26	0.24	0.27	0.24	
0.04	0.05	0.04	0.05		0.34	0.33	0.33	0.33	
0.02	0.03	0.04	0.03		0.35	0.20	0.35	0.20	
-0.03	0.03	0.04	0.04		0.33	0.28	0.35	0.30	
0.02	0.02	0.04	0.03		0.33	0.15	0.34	0.15	
0.04	0.03	0.04	0.04		0.35	0.25	0.35	0.25	
0.02	0.02	0.02	0.02		0.24	0.17	0.23	0.18	
0.02	0.02	0.02	0.02		0.16	0.13	0.16	0.13	
0.01	0.02	0.03	0.03		0.27	0.19	0.27	0.19	
0.05	0.05	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.05	0.06		0.44	0.26	0.25	0.11	
0.02	0.02	n.a.	n.a.		0.37	0.25	n.a.	n.a.	
0.03	0.04	0.05	0.05		0.44	0.34	0.32	0.30	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.11	0.00		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.03	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.04	0.03		0.33	0.25		0.33	0.25	
0.01	0.02		0.04	0.04		0.34	0.29		n.a.	n.a.	
-0.05	0.00		-0.01	0.01		0.29	0.21		0.27	0.21	
-0.01	0.02		0.03	0.04		1.23	0.38		0.33	0.27	
-0.16	-0.01		0.01	0.01		n.a.	n.a.		n.a.	n.a.	
0.03	0.03		0.03	0.03		0.43	0.34		0.35	0.32	
0.03	0.02		0.03	0.03		0.39	0.28		0.32	0.20	
0.02	0.02		0.03	0.03		0.36	0.29		0.34	0.29	
0.02	0.02		0.03	0.03		0.28	0.27		0.24	0.23	
n.a.	0.00		0.03	0.04		0.43	0.34		0.29	0.28	
n.a.	0.02		0.03	0.03		0.38	0.32		0.31	0.30	
0.04	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.08	0.04		0.03	0.04		0.59	0.61		n.a.	n.a.	
-0.11	0.02		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.07	0.04		0.05	0.06		0.96	0.54		0.41	0.34	
-0.04	0.03		0.04	0.03		1.04	0.41		0.39	0.30	
0.06	0.05		0.06	0.07		0.49	0.46		n.a.	n.a.	
n.a.	-0.01		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
0.04	0.03		0.05	0.05		0.39	0.38		0.39	0.38	
0.04	0.04		0.05	0.04		0.38	0.36		n.a.	n.a.	
0.03	0.04		0.05	0.05		0.48	0.36		0.34	0.34	
0.03	0.05		0.04	0.05		0.48	0.41		0.41	0.40	
0.04	0.04		0.04	0.05		0.40	0.35		0.36	0.34	
0.04	0.05		0.05	0.05		0.40	0.36		0.37	0.35	
0.04	0.04		0.05	0.05		0.39	0.34		0.37	0.34	
0.05	0.05		0.05	0.05		0.38	0.35		0.37	0.35	
0.04	0.04		0.04	0.05		0.33	0.28		0.34	0.30	
0.04	0.05		0.05	0.05		0.40	0.35		0.37	0.35	
-0.02	-0.03		-0.02	-0.03		n.a.	n.a.		n.a.	n.a.	
n.a.	-0.01		0.01	0.00		0.38	0.39		0.37	0.35	
0.01	0.02		0.01	0.02		0.27	0.19		0.28	0.22	
0.01	0.03		0.04	0.03		0.30	0.26		0.28	0.26	
0.03	0.03		0.03	0.03		0.26	0.23		0.25	0.23	
-0.03	0.01		0.02	0.01		0.26	0.21		0.17	0.17	
n.a.	0.01		0.01	0.02		0.29	0.24		0.26	0.23	
0.03	0.03		0.05	0.06		0.37	0.32		0.33	0.30	
0.04	0.03		0.05	0.03		0.66	0.38		0.50	0.38	
0.04	0.04		0.04	0.04		0.67	0.57		0.45	0.37	
0.04	0.04		n.a.	n.a.		0.51	0.46		n.a.	n.a.	
0.06	0.06		0.06	0.06		0.81	0.61		0.46	0.50	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.06	0.06	0.06	0.06		0.51	0.52	0.51	0.52	
0.07	0.07	0.07	0.07		0.49	0.49	0.49	0.49	
0.05	0.06	0.05	0.06		0.61	0.52	0.49	0.51	
0.03	0.05	0.04	0.05		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.05	0.06		0.48	0.43	0.46	0.43	
0.03	0.03	0.04	0.03		0.36	0.30	0.38	0.30	
0.02	0.02	0.03	0.02		0.50	0.27	0.26	0.21	
n.a.	0.04	0.04	0.05		0.85	0.25	0.23	0.25	
0.04	0.06	0.05	0.06		0.24	0.18	0.15	0.07	
0.02	0.04	0.04	0.05		0.53	0.31	0.33	0.30	
n.a.	0.02	0.02	0.03		0.94	0.74	0.55	0.57	
0.03	0.04	0.03	0.04		0.70	0.63	0.58	0.58	
0.02	0.03	0.02	0.03		0.59	0.59	0.55	0.57	
0.01	0.02	0.02	0.02		0.59	0.57	0.53	0.55	
n.a.	-0.01	0.01	0.00		0.58	0.55	0.53	0.54	
0.01	n.a.	0.01	0.00		0.44	0.42	0.42	0.42	
0.02	0.03	0.02	0.03		0.67	0.60	0.56	0.57	
-0.76	-0.35	-0.04	-0.05		6.44	6.93	n.a.	n.a.	
-0.44	-0.38	-0.23	-0.06		4.47	4.40	0.41	0.36	
-0.38	-0.26	-0.22	-0.10		4.43	2.75	0.38	0.30	
-0.16	-0.11	-0.15	-0.08		2.02	1.98	0.41	0.38	
-0.04	-0.02	-0.02	-0.01		1.08	0.49	0.43	0.43	
0.01	0.02	0.01	0.02		0.43	0.41	0.41	0.41	
-0.25	-0.09	-0.10	-0.03		2.50	0.97	0.42	0.42	
-0.86	-0.06	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.33	-0.01	-0.02	n.a.		9.42	0.26	0.21	0.14	
-0.18	-0.06	n.a.	0.00		2.35	0.41	n.a.	n.a.	
-0.15	-0.04	-0.05	-0.03		1.75	0.35	0.27	0.19	
-0.05	-0.05	n.a.	0.00		1.19	0.97	0.39	0.43	
-0.02	-0.02	n.a.	-0.01		0.62	0.51	0.45	0.48	
-0.09	-0.02	-0.01	n.a.		1.89	0.52	0.41	0.45	
-0.19	-0.09	-0.02	0.00		n.a.	n.a.	n.a.	n.a.	
-0.11	-0.06	-0.03	-0.05		2.96	0.42	n.a.	n.a.	
-0.06	-0.05	-0.05	-0.05		1.01	0.30	0.26	0.21	
-0.05	-0.05	-0.04	-0.05		1.36	0.52	0.39	0.33	
-0.06	-0.03	-0.01	-0.02		1.63	0.51	0.43	0.44	
n.a.	0.00	n.a.	0.00		0.51	0.46	0.44	0.46	
-0.04	-0.01	-0.01	-0.01		1.00	0.47	0.43	0.45	
-0.02	0.02	0.03	0.02		1.46	0.47	0.28	0.20	
0.04	0.03	0.06	0.06		0.46	0.41	n.a.	n.a.	
0.03	0.04	0.06	0.06		0.64	0.50	0.50	0.44	
0.03	0.05	0.05	0.05		0.62	0.59	0.55	0.55	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable	All		Profitable	All		Profitable	
Mean	Median		Mean	Median		Mean	Median	Mean	Median
n.a.	0.04		0.04	0.05		0.84	0.57	0.48	0.50
0.05	0.06		0.05	0.06		0.51	0.38	0.47	0.37
0.04	0.05		0.05	0.06		0.46	0.40	0.41	0.40
0.04	0.04		0.04	0.05		0.40	0.30	0.36	0.28
0.04	0.03		0.04	0.04		0.32	0.29	0.28	0.28
0.02	0.03		0.03	0.04		0.31	0.29	0.30	0.29
0.02	0.02		0.02	0.01		0.30	0.32	0.30	0.27
0.04	0.05		0.04	0.05		0.41	0.36	0.37	0.34
0.02	0.04		0.04	0.05		0.66	0.49	0.46	0.45
0.03	0.05		0.04	0.06		0.43	0.38	0.39	0.37
0.02	0.03		0.03	0.04		0.38	0.35	0.33	0.31
0.01	0.02		0.02	0.03		0.36	0.33	0.31	0.31
0.01	0.01		0.01	0.02		0.35	0.31	0.30	0.30
0.02	0.03		0.03	0.03		0.38	0.34	0.35	0.32
0.02	0.03		0.03	0.04		0.41	0.36	0.35	0.34
-0.03	-0.03		0.02	0.01		n.a.	n.a.	n.a.	n.a.
-0.06	0.00		0.02	0.03		0.96	0.37	0.34	0.28
0.01	0.02		0.02	0.01		0.36	0.37	0.31	0.34
n.a.	n.a.		0.02	0.03		0.41	0.34	0.32	0.32
-0.02	-0.01		0.01	0.01		0.57	0.27	0.27	0.24
-0.01	-0.02		n.a.	0.00		0.48	0.35	0.27	0.27
-0.02	-0.01		0.01	0.01		0.56	0.34	0.29	0.28
n.a.	0.02		0.02	0.03		0.45	0.42	0.38	0.30
0.02	0.03		0.03	0.04		0.35	0.30	0.31	0.29
0.03	0.03		0.03	0.04		0.37	0.35	0.34	0.35
0.02	0.02		0.03	0.03		0.31	0.28	0.30	0.27
0.01	0.02		0.02	0.02		0.29	0.27	0.28	0.26
0.02	0.01		0.02	0.01		0.40	0.28	n.a.	n.a.
0.02	0.03		0.03	0.04		0.35	0.31	0.31	0.30
0.01	0.02		0.02	0.03		0.43	0.35	0.39	0.34
0.03	0.04		0.04	0.04		0.36	0.32	0.30	0.30
0.04	0.05		0.04	0.05		0.31	0.27	0.29	0.26
0.03	0.04		0.04	0.05		0.41	0.35	0.32	0.29
0.03	0.04		0.03	0.04		0.38	0.36	0.37	0.33
0.03	0.04		0.04	0.04		0.37	0.33	0.32	0.31
n.a.	0.00		0.05	0.04		0.43	0.31	0.40	0.31
-0.03	0.02		0.02	0.02		0.47	0.26	0.28	0.19
0.01	0.01		0.02	0.02		0.22	0.12	0.20	0.09
-0.01	0.00		n.a.	0.01		0.29	0.23	0.25	0.23
-0.01	0.00		n.a.	0.00		0.41	0.23	0.19	0.19
-0.01	-0.02		-0.02	-0.03		0.23	0.19	0.23	0.19
-0.01	0.01		0.01	0.02		0.36	0.24	0.25	0.21

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
-0.02	0.03	0.03	0.04	0.04	1.26	0.46	0.42	0.38	0.38
0.02	0.04	0.04	0.04	0.04	0.47	0.39	0.37	0.36	0.36
0.02	0.03	0.02	0.04	0.04	0.38	0.37	0.33	0.34	0.34
0.02	0.03	0.03	0.04	0.04	0.40	0.33	0.32	0.31	0.31
0.02	0.03	0.02	0.03	0.03	0.38	0.36	0.33	0.33	0.33
0.01	n.a.	0.01	0.00	0.00	0.32	0.32	0.32	0.32	0.32
0.01	0.03	0.03	0.04	0.04	0.50	0.37	0.35	0.34	0.34
0.02	0.05	0.05	0.05	0.05	0.45	0.41	0.45	0.40	0.40
0.04	0.05	0.05	0.06	0.06	0.37	0.33	0.35	0.32	0.32
0.03	0.04	0.04	0.05	0.05	0.35	0.24	0.26	0.23	0.23
0.03	0.04	0.03	0.05	0.05	0.30	0.25	0.27	0.22	0.22
0.01	0.03	0.04	0.04	0.04	2.05	0.26	0.30	0.30	0.30
0.05	0.06	0.05	0.06	0.06	0.22	0.19	0.20	0.11	0.11
0.03	0.04	0.04	0.05	0.05	0.69	0.31	0.31	0.29	0.29
-0.02	-0.01	0.02	0.01	0.01	n.a.	n.a.	n.a.	n.a.	n.a.
-0.02	0.00	0.02	0.00	0.00	1.15	0.44	0.41	0.38	0.38
0.01	0.01	0.02	0.03	0.03	0.39	0.41	0.37	0.32	0.32
-0.01	-0.02	n.a.	-0.02	-0.02	0.49	0.33	0.38	0.27	0.27
-0.02	-0.02	-0.01	-0.03	-0.03	0.40	0.37	0.38	0.36	0.36
-0.02	-0.04	-0.01	-0.03	-0.03	0.47	0.41	0.38	0.40	0.40
-0.02	-0.02	n.a.	-0.02	-0.02	0.53	0.41	0.39	0.38	0.38
0.03	0.04	0.03	0.05	0.05	0.53	0.53	0.48	0.42	0.42
-0.02	-0.01	0.01	0.01	0.01	0.86	0.55	0.48	0.46	0.46
-0.01	-0.02	n.a.	-0.01	-0.01	0.46	0.42	0.41	0.39	0.39
-0.02	-0.03	-0.01	-0.03	-0.03	0.40	0.39	0.39	0.38	0.38
-0.02	-0.02	-0.02	-0.02	-0.02	0.38	0.37	0.37	0.36	0.36
-0.01	-0.02	-0.01	-0.01	-0.01	0.32	0.30	0.31	0.29	0.29
0.01	0.02	0.01	0.02	0.02	0.28	0.26	0.27	0.26	0.26
-0.01	-0.02	-0.01	-0.02	-0.02	0.42	0.39	0.38	0.37	0.37
-0.02	-0.01	n.a.	-0.01	-0.01	4.25	0.90	n.a.	n.a.	n.a.
n.a.	-0.01	n.a.	-0.01	-0.01	0.62	0.51	0.44	0.43	0.43
n.a.	-0.01	n.a.	-0.01	-0.01	0.63	0.63	0.57	0.60	0.60
n.a.	-0.01	n.a.	-0.01	-0.01	0.61	0.64	0.59	0.63	0.63
-0.01	-0.01	-0.01	0.00	0.00	0.66	0.66	0.61	0.61	0.61
n.a.	-0.01	n.a.	-0.01	-0.01	0.77	0.62	0.56	0.60	0.60
-0.01	-0.02	n.a.	-0.01	-0.01	0.48	0.23	n.a.	n.a.	n.a.
0.01	0.00	0.02	0.03	0.03	0.45	0.38	0.37	0.31	0.31
n.a.	-0.02	n.a.	-0.01	-0.01	0.39	0.36	0.40	0.38	0.38
-0.02	-0.02	-0.01	-0.02	-0.02	0.40	0.36	0.36	0.31	0.31
-0.02	-0.02	-0.01	-0.02	-0.02	0.28	0.24	0.27	0.22	0.22
-0.02	-0.03	-0.02	-0.03	-0.03	0.23	0.22	0.24	0.22	0.22
-0.01	-0.02	n.a.	-0.01	-0.01	0.38	0.33	0.34	0.30	0.30

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio						Wages to sales ratio					
All			Profitable			All			Profitable		
Mean	Median		Mean	Median		Mean	Median		Mean	Median	
-0.03	-0.05		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.02	-0.04		n.a.	n.a.		n.a.	n.a.		n.a.	n.a.	
-0.03	-0.04		-0.02	-0.04		0.39	0.32		0.38	0.32	
n.a.	-0.03		n.a.	-0.03		0.23	0.23		0.24	0.23	
-0.02	-0.04		-0.01	-0.03		0.40	0.30		0.33	0.30	
0.07	0.07		0.07	0.07		n.a.	n.a.		n.a.	n.a.	
n.a.	-0.02		0.02	0.02		0.66	0.37		0.36	0.33	
-0.02	-0.03		-0.01	-0.02		0.46	0.43		0.36	0.29	
-0.02	-0.02		-0.02	-0.02		0.39	0.37		0.38	0.37	
-0.02	-0.02		-0.01	-0.02		0.38	0.31		0.36	0.31	
-0.01	-0.02		n.a.	-0.02		0.44	0.38		0.37	0.35	
-0.01	-0.02		0.02	0.00		0.64	0.43		0.42	0.36	
-0.01	-0.02		n.a.	-0.01		0.45	0.42		0.41	0.37	
-0.01	-0.01		-0.01	-0.01		0.48	0.45		0.45	0.42	
n.a.	-0.01		0.01	0.00		0.50	0.51		0.49	0.51	
0.02	0.03		n.a.	n.a.		0.50	0.45		n.a.	n.a.	
n.a.	-0.01		n.a.	-0.01		0.48	0.45		0.43	0.42	
-0.03	-0.02		0.02	0.01		0.84	0.46		0.46	0.38	
n.a.	-0.01		0.01	0.00		0.52	0.42		0.41	0.39	
n.a.	-0.02		n.a.	-0.01		0.41	0.39		0.40	0.38	
-0.01	-0.01		-0.01	-0.01		0.41	0.40		0.39	0.37	
-0.02	-0.02		-0.01	-0.01		0.40	0.31		0.33	0.31	
-0.02	-0.02		-0.01	-0.02		0.24	0.21		0.25	0.26	
-0.01	-0.01		n.a.	-0.01		0.44	0.38		0.38	0.36	
0.03	0.03		0.03	0.03		0.42	0.32		0.42	0.32	
-0.01	-0.03		-0.01	-0.03		0.33	0.34		0.34	0.34	
-0.01	-0.05		0.01	n.a.		0.33	0.25		0.37	0.33	
-0.03	-0.06		-0.02	-0.06		0.29	0.24		0.28	0.24	
-0.01	-0.03		-0.01	-0.03		0.34	0.25		0.31	0.25	
n.a.	-0.01		0.01	0.00		0.35	0.32		0.36	0.34	
0.04	0.03		0.05	0.04		n.a.	n.a.		n.a.	n.a.	
-0.04	0.05		0.05	0.05		0.66	0.34		0.39	0.34	
-0.07	-0.01		0.02	0.00		0.60	0.54		0.44	0.44	
-0.04	-0.01		0.03	0.00		0.36	0.16		0.17	0.14	
-0.04	-0.03		n.a.	-0.02		0.40	0.30		0.31	0.30	
-0.02	-0.03		-0.01	-0.03		0.22	0.19		0.23	0.22	
-0.03	0.00		0.02	0.03		0.47	0.33		0.32	0.30	
-0.29	0.02		0.04	0.06		0.97	0.49		0.50	0.43	
-0.06	0.05		0.04	0.06		0.48	0.38		0.39	0.34	
0.02	0.03		0.04	0.06		0.51	0.49		0.53	0.49	
0.02	0.06		0.04	0.07		0.51	0.48		0.47	0.44	
-0.02	-0.04		-0.02	-0.03		0.31	0.29		0.31	0.29	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.03	-0.04	-0.04	-0.05		0.27	0.26	0.27	0.26	
-0.04	0.01	0.02	0.03		0.48	0.38	0.41	0.36	
-0.12	-0.05	-0.02	-0.02		n.a.	n.a.	n.a.	n.a.	
-0.11	0.00	0.04	0.06		1.18	0.47	0.46	0.47	
-0.02	0.02	0.03	0.03		0.55	0.36	0.35	0.31	
n.a.	0.00	0.01	n.a.		0.34	0.23	0.23	0.22	
-0.01	-0.03	n.a.	-0.03		0.28	0.24	0.26	0.17	
-0.03	-0.05	-0.03	-0.05		0.24	0.20	0.24	0.18	
-0.05	-0.02	n.a.	0.01		0.49	0.30	0.30	0.29	
n.a.	0.03	0.03	0.05		0.73	0.49	0.49	0.42	
n.a.	-0.01	0.02	0.03		0.46	0.41	0.41	0.39	
-0.02	-0.03	-0.02	-0.03		0.34	0.32	0.33	0.32	
-0.03	-0.03	-0.03	-0.03		0.32	0.30	0.32	0.30	
-0.03	-0.03	-0.03	-0.03		0.28	0.26	0.27	0.25	
-0.02	-0.05	-0.01	-0.03		0.24	0.19	0.25	0.19	
-0.02	-0.03	-0.01	-0.03		0.35	0.31	0.32	0.31	
-0.01	0.00	0.02	0.01		0.59	0.48	0.47	0.49	
-0.01	-0.01	n.a.	0.00		0.38	0.34	0.35	0.33	
-0.01	-0.01	-0.01	-0.01		0.28	0.28	0.26	0.26	
-0.01	-0.01	-0.01	-0.01		0.25	0.25	0.24	0.25	
-0.01	-0.01	-0.01	-0.01		0.26	0.25	0.25	0.25	
-0.02	-0.02	-0.01	-0.02		0.24	0.22	0.22	0.22	
-0.01	-0.01	-0.01	-0.01		0.30	0.27	0.27	0.26	
-0.01	-0.01	n.a.	-0.01		0.87	0.48	0.43	0.43	
-0.01	-0.02	-0.01	-0.02		0.49	0.47	0.43	0.44	
-0.02	-0.02	-0.01	-0.02		0.46	0.48	0.44	0.46	
-0.01	-0.02	-0.01	-0.02		0.47	0.49	0.47	0.49	
-0.01	-0.02	n.a.	-0.01		0.40	0.43	0.39	0.43	
-0.01	-0.02	-0.01	-0.02		0.51	0.48	0.44	0.46	
-0.02	-0.03	n.a.	-0.02		0.59	0.51	0.47	0.50	
-0.02	-0.03	-0.01	-0.02		0.44	0.41	0.40	0.40	
-0.03	-0.03	-0.03	-0.03		0.34	0.34	0.34	0.34	
-0.02	-0.03	-0.02	-0.03		0.33	0.30	0.32	0.30	
-0.02	-0.03	-0.02	-0.03		0.21	0.15	0.21	0.15	
-0.02	-0.03	-0.02	-0.03		0.40	0.37	0.37	0.36	
-0.01	0.00	0.01	0.02		0.43	0.36	0.37	0.35	
n.a.	0.00	0.01	0.01		0.31	0.30	0.31	0.29	
n.a.	0.00	n.a.	0.00		0.27	0.25	0.23	0.22	
0.01	0.01	0.02	0.02		0.27	0.22	0.27	0.22	
0.02	0.01	0.02	0.01		0.24	0.20	0.22	0.20	
n.a.	0.01	0.01	0.01		0.31	0.28	0.29	0.26	
-0.01	-0.01	n.a.	0.00		0.55	0.48	0.45	0.42	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Median	Profitable		All		Median	Profitable	
Mean			Mean	Median	Mean			Mean	Median
n.a.	-0.01		n.a.	-0.01	0.44	0.42		0.40	0.40
n.a.	-0.01		n.a.	-0.01	0.42	0.38		0.38	0.36
n.a.	-0.01		n.a.	-0.01	0.37	0.36		0.37	0.35
0.02	0.03		0.02	0.03	0.38	0.36		0.37	0.36
0.04	0.05		0.04	0.05	0.38	0.37		0.36	0.35
n.a.	-0.01		0.01	-0.01	0.43	0.40		0.39	0.38
0.01	0.02		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
-0.01	-0.02		n.a.	0.01	0.42	0.41		n.a.	n.a.
0.05	0.03		n.a.	n.a.	n.a.	n.a.		n.a.	n.a.
n.a.	0.01		0.02	0.03	0.44	0.38		0.35	0.37
-0.04	0.00		0.01	0.00	0.87	0.68		0.59	0.55
0.02	0.04		0.03	0.05	0.47	0.38		0.34	0.33
0.03	0.04		0.05	0.05	0.36	0.33		0.30	0.29
0.03	0.04		0.03	0.04	0.39	0.36		0.33	0.35
0.04	0.05		0.05	0.05	0.41	0.39		0.37	0.36
0.04	0.04		0.04	0.04	0.34	0.35		0.32	0.30
0.02	0.04		0.04	0.05	0.44	0.37		0.36	0.35
-0.17	-0.05		-0.03	-0.04	8.07	0.61		n.a.	n.a.
-0.03	-0.01		-0.01	-0.01	0.58	0.38		0.36	0.27
-0.07	-0.01		n.a.	n.a.	1.23	0.39		0.36	0.35
-0.04	-0.02		-0.01	0.00	0.56	0.40		0.33	0.27
-0.03	-0.02		n.a.	-0.01	0.62	0.54		0.47	0.49
-0.02	-0.02		-0.02	-0.02	0.48	0.50		0.44	0.48
-0.04	-0.02		-0.01	-0.01	0.79	0.50		0.43	0.45
-0.11	-0.04		-0.04	-0.04	12.56	0.78		n.a.	n.a.
-0.10	-0.02		n.a.	-0.01	1.59	0.39		0.35	0.32
-0.04	-0.03		0.01	0.00	1.13	0.41		0.35	0.24
-0.05	-0.04		-0.01	-0.02	0.93	0.47		0.35	0.35
-0.02	-0.02		-0.01	-0.02	0.61	0.54		0.46	0.47
-0.03	-0.02		-0.03	-0.02	0.49	0.48		0.41	0.46
-0.05	-0.02		-0.01	-0.02	0.89	0.50		0.42	0.45
-0.02	-0.03		-0.01	-0.02	0.68	0.34		0.43	0.34
n.a.	-0.01		0.01	-0.01	0.50	0.47		0.41	0.44
0.04	0.06		0.05	0.06	0.50	0.50		0.48	0.47
0.05	0.06		0.05	0.06	0.50	0.49		0.47	0.47
0.05	0.06		0.05	0.06	0.46	0.47		0.45	0.46
0.05	0.06		0.05	0.06	0.44	0.49		0.42	0.49
0.03	0.05		0.04	0.06	0.49	0.48		0.45	0.47
-0.03	-0.01		0.02	0.01	1.82	0.75		0.51	0.50
-0.01	-0.01		n.a.	-0.01	0.85	0.63		0.54	0.57
-0.01	-0.01		-0.01	-0.01	0.63	0.61		0.56	0.58
-0.01	-0.01		-0.01	-0.01	0.62	0.63		0.58	0.59

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
-0.01	-0.02	-0.01	-0.02		0.56	0.55	0.51	0.54	
0.01	0.00	n.a.	0.00		0.43	0.45	0.41	0.43	
-0.01	-0.01	n.a.	-0.01		0.73	0.61	0.55	0.57	
n.a.	0.01	0.02	0.03		0.67	0.49	0.44	0.44	
0.01	0.03	0.03	0.04		0.51	0.43	0.41	0.40	
0.03	0.04	0.04	0.05		0.47	0.43	0.41	0.40	
0.04	0.05	0.04	0.06		0.45	0.45	0.41	0.42	
0.04	0.05	0.05	0.06		0.47	0.46	0.43	0.44	
0.04	0.05	0.04	0.05		0.45	0.44	0.41	0.43	
0.03	0.05	0.04	0.05		0.49	0.45	0.42	0.43	
n.a.	n.a.	0.01	0.00		0.92	0.41	0.32	0.24	
-0.01	0.01	-0.02	0.02		0.47	0.42	0.32	0.30	
0.01	0.02	0.02	0.02		0.31	0.29	0.32	0.30	
n.a.	0.03	0.04	0.03		0.32	0.28	0.24	0.20	
0.01	0.02	0.02	0.03		0.27	0.26	0.22	0.20	
n.a.	0.02	0.01	0.02		0.44	0.32	0.28	0.28	
0.01	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	n.a.	n.a.		0.26	0.18	n.a.	n.a.	
0.04	0.04	n.a.	n.a.		0.26	0.24	n.a.	n.a.	
0.02	0.03	0.03	0.03		0.31	0.29	0.28	0.26	
0.01	0.02	0.03	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.03	0.03		0.44	0.27	0.25	0.21	
-0.04	0.03	0.03	0.03		1.16	0.28	0.31	0.30	
0.04	0.04	0.04	0.04		0.30	0.29	0.32	0.31	
0.02	0.03	0.03	0.03		0.36	0.30	0.24	0.17	
0.01	0.03	0.03	0.03		0.54	0.28	0.28	0.27	
-0.01	0.02	0.04	0.04		0.72	0.53	0.43	0.39	
0.03	0.04	0.04	0.04		0.34	0.28	0.30	0.24	
0.03	0.03	0.04	0.03		0.28	0.22	0.26	0.20	
0.03	0.04	0.04	0.04		0.26	0.22	0.25	0.22	
0.03	0.03	0.03	0.03		0.28	0.19	0.20	0.16	
0.03	0.02	0.03	0.03		0.31	0.28	0.24	0.21	
0.02	0.03	0.04	0.04		0.34	0.28	0.26	0.23	
0.03	0.04	0.04	0.04		0.40	0.33	0.38	0.33	
0.04	0.05	0.05	0.05		0.36	0.33	0.32	0.31	
0.04	0.04	0.05	0.04		0.25	0.20	0.24	0.20	
0.04	0.04	0.04	0.04		0.22	0.17	0.20	0.17	
0.03	0.03	0.04	0.04		0.24	0.17	0.21	0.15	
0.03	0.02	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
0.04	0.04	0.04	0.05		0.31	0.26	0.28	0.25	
0.03	0.04	0.04	0.05		0.49	0.48	0.44	0.45	
0.04	0.05	0.05	0.05		0.39	0.37	0.37	0.36	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.05	0.05	0.05	0.05		0.31	0.30	0.31	0.30	
0.04	0.05	0.04	0.05		0.28	0.24	0.25	0.22	
0.03	0.04	0.04	0.04		0.29	0.24	0.26	0.20	
0.02	0.02	0.03	0.02		0.14	0.08	0.16	0.08	
0.04	0.05	0.05	0.05		0.37	0.34	0.35	0.33	
0.02	0.02	0.04	0.04		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.31	0.22	0.23	0.18	
0.04	0.04	0.04	0.04		0.33	0.30	0.28	0.17	
0.04	0.04	0.04	0.04		0.31	0.31	0.28	0.26	
0.03	0.03	0.04	0.03		0.30	0.29	0.28	0.28	
0.02	0.02	0.02	0.02		0.21	0.19	0.23	0.19	
0.03	0.03	0.04	0.04		0.33	0.29	0.26	0.24	
-0.04	0.02	0.02	0.03		0.54	0.38	0.35	0.36	
0.02	0.04	0.03	0.04		0.35	0.34	0.32	0.32	
0.03	0.04	0.03	0.04		0.34	0.32	0.31	0.30	
0.04	0.04	0.04	0.04		0.32	0.32	0.31	0.31	
0.03	0.04	0.04	0.04		0.31	0.30	0.31	0.30	
0.04	0.04	0.05	0.05		0.31	0.34	0.21	0.11	
0.02	0.04	0.03	0.04		0.35	0.33	0.31	0.31	
0.02	0.03	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.03		0.39	0.36	0.33	0.29	
0.02	0.02	0.03	0.02		0.19	0.13	0.18	0.10	
0.03	0.03	n.a.	n.a.		0.31	0.25	n.a.	n.a.	
0.03	0.03	0.03	0.04		0.19	0.16	0.19	0.16	
0.04	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.03	0.03	0.04		0.27	0.24	0.23	0.22	
n.a.	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
-0.01	0.01	0.02	0.01		n.a.	n.a.	n.a.	n.a.	
0.04	0.03	n.a.	n.a.		0.25	0.24	n.a.	n.a.	
0.01	0.02	0.03	0.03		0.34	0.28	0.31	0.30	
n.a.	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.06	0.07	0.06	0.07		n.a.	n.a.	n.a.	n.a.	
0.05	0.06	0.05	0.07		0.27	0.19	0.28	0.19	
n.a.	0.01	0.05	0.06		n.a.	n.a.	n.a.	n.a.	
0.03	0.04	0.05	0.05		0.46	0.30	0.52	0.63	
0.03	0.03	0.03	0.03		0.30	0.28	0.32	0.28	
0.04	0.03	0.05	0.04		0.22	0.14	0.21	0.10	
0.03	0.02	0.03	0.02		0.18	0.14	n.a.	n.a.	
0.03	0.03	0.04	0.04		0.31	0.24	0.32	0.26	
-0.02	n.a.	0.01	0.01		0.61	0.49	0.48	0.21	
0.01	0.01	0.01	0.02		0.24	0.17	0.19	0.15	
0.02	0.02	0.02	0.03		0.24	0.20	0.22	0.18	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.03	0.03		0.24	0.20	0.20	0.18	
0.03	0.03	0.03	0.04		0.26	0.23	0.23	0.21	
0.04	0.04	0.04	0.04		0.35	0.29	0.27	0.27	
0.01	0.02	0.02	0.02		0.26	0.21	0.22	0.20	
0.01	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.03	0.03		0.27	0.25	0.27	0.25	
0.04	0.04	0.04	0.04		0.27	0.17	0.26	0.17	
0.04	0.04	0.04	0.04		0.28	0.28	0.30	0.28	
0.03	0.03	0.04	0.04		0.29	0.25	0.29	0.25	
n.a.	0.01	0.02	0.03		0.35	0.32	0.38	0.33	
0.01	0.02	0.03	0.03		0.35	0.33	0.33	0.30	
0.02	0.03	0.02	0.03		0.27	0.25	0.25	0.24	
0.03	0.03	0.03	0.03		0.37	0.27	0.26	0.25	
0.03	0.03	0.03	0.04		0.28	0.29	0.27	0.29	
0.03	0.03	0.04	0.04		0.23	0.19	0.24	0.22	
0.02	0.03	0.03	0.03		0.32	0.29	0.28	0.27	
0.01	0.01	0.03	0.02		0.65	0.34	0.36	0.22	
0.01	0.02	0.02	0.02		0.27	0.20	0.25	0.19	
0.02	0.03	0.03	0.03		0.21	0.17	0.20	0.16	
0.02	0.03	0.03	0.03		0.20	0.18	0.18	0.16	
0.03	0.03	0.03	0.03		0.23	0.19	0.21	0.19	
0.03	0.04	0.03	0.04		0.22	0.23	0.22	0.21	
0.02	0.02	0.03	0.03		0.24	0.19	0.21	0.19	
0.01	0.01	0.02	0.02		n.a.	n.a.	n.a.	n.a.	
-0.01	0.02	0.01	0.03		0.28	0.22	0.18	0.13	
0.02	0.03	0.02	0.03		0.17	0.08	n.a.	n.a.	
0.03	0.02	0.03	0.02		0.08	0.04	0.06	0.03	
0.04	0.04	0.04	0.04		0.24	0.18	0.23	0.18	
0.01	0.02	0.03	0.04		0.24	0.22	0.22	0.22	
0.01	0.02	0.03	0.03		0.22	0.18	0.18	0.16	
0.03	0.03	0.04	0.03		0.28	0.19	n.a.	n.a.	
0.04	0.04	0.04	0.04		0.28	0.28	n.a.	n.a.	
0.05	0.04	0.05	0.05		0.20	0.17	0.20	0.16	
0.03	0.04	0.04	0.04		0.24	0.19	0.21	0.14	
-0.10	0.01	0.01	0.02		0.33	0.26	0.29	0.25	
-0.01	0.02	0.02	0.03		0.26	0.20	0.23	0.18	
n.a.	0.02	0.03	0.03		0.24	0.20	0.22	0.19	
0.02	0.03	0.03	0.04		0.27	0.25	0.23	0.22	
0.02	0.03	0.03	0.04		0.23	0.21	0.22	0.21	
0.02	0.02	0.03	0.03		0.17	0.14	0.18	0.14	
-0.01	0.02	0.02	0.03		0.25	0.22	0.22	0.21	
-0.05	-0.10	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	



**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.03	0.02	0.03	0.02		n.a.	n.a.	n.a.	n.a.	
0.01	0.02	0.04	0.04		0.23	0.14	0.18	0.14	
0.01	0.02	0.02	0.03		0.30	0.28	0.28	0.23	
0.01	0.03	0.02	0.03		0.27	0.26	0.25	0.24	
0.03	0.03	0.04	0.04		0.27	0.27	0.25	0.22	
0.03	0.03	0.04	0.04		0.25	0.21	0.23	0.20	
0.04	0.04	0.04	0.04		0.23	0.20	0.23	0.21	
0.04	0.03	0.04	0.03		0.24	0.22	0.24	0.22	
0.02	0.03	0.03	0.04		0.26	0.25	0.24	0.22	
0.01	0.02	0.03	0.03		0.59	0.37	0.37	0.32	
0.02	0.03	0.03	0.03		0.28	0.24	0.28	0.24	
0.03	0.03	0.03	0.03		0.24	0.22	0.23	0.19	
0.04	0.04	0.04	0.04		0.29	0.28	0.28	0.28	
0.03	0.03	0.04	0.04		0.24	0.19	0.24	0.19	
0.02	0.01	0.02	0.02		0.14	0.13	0.13	0.11	
0.02	0.03	0.03	0.04		0.29	0.24	0.26	0.24	
0.06	0.06	0.06	0.06		n.a.	n.a.	n.a.	n.a.	
0.06	0.05	0.06	0.05		0.29	0.22	0.29	0.22	
0.04	0.04	n.a.	n.a.		0.48	0.33	n.a.	n.a.	
0.01	0.01	0.02	0.02		0.26	0.14	0.25	0.14	
0.03	0.03	0.03	0.03		0.21	0.20	0.22	0.20	
0.01	0.01	0.02	0.01		0.13	0.12	0.11	0.09	
n.a.	0.01	n.a.	0.01		0.08	0.07	0.09	0.07	
0.01	0.01	0.02	0.02		0.19	0.14	0.17	0.14	
n.a.	0.00	n.a.	n.a.		0.45	0.30	n.a.	n.a.	
0.01	0.01	0.04	0.04		0.32	0.24	0.18	0.14	
0.06	0.00	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.07	0.07	0.07	0.07		0.58	0.56	0.53	0.53	
0.07	0.07	0.07	0.07		0.55	0.56	0.54	0.56	
0.07	0.07	0.07	0.07		0.59	0.58	0.50	0.57	
0.06	0.07	0.06	0.07		0.57	0.56	0.50	0.55	
0.02	0.03	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.02	0.04	0.04	0.05		0.45	0.53	0.45	0.53	
0.04	0.04	0.05	0.05		0.31	0.18	0.34	0.30	
0.02	0.01	0.03	0.03		0.30	0.29	0.32	0.34	
0.01	0.03	0.04	0.03		0.51	0.18	0.21	0.17	
0.03	0.04	0.03	0.04		0.18	0.16	0.16	0.16	
0.02	0.04	0.04	0.04		0.36	0.24	0.30	0.23	
0.03	0.04	0.04	0.04		0.32	0.26	0.31	0.26	
0.04	0.04	0.04	0.04		0.29	0.25	0.28	0.25	
0.03	0.03	0.03	0.04		0.26	0.26	0.26	0.26	
0.03	0.04	0.04	0.04		0.26	0.26	0.26	0.26	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.04	0.04		0.26	0.26	0.26	0.26	
0.03	0.03	0.03	0.03		0.23	0.13	0.25	0.13	
0.03	0.04	0.04	0.04		0.27	0.26	0.26	0.26	
0.04	0.02	0.04	0.03		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.23	0.21	0.22	0.21	
0.03	0.03	0.03	0.03		0.23	0.20	0.24	0.23	
0.04	0.04	0.04	0.04		0.30	0.29	0.30	0.29	
0.04	0.03	0.04	0.04		0.25	0.26	0.24	0.24	
0.03	0.03	0.03	0.03		0.26	0.26	0.25	0.25	
0.03	0.04	0.04	0.05		0.44	0.40	0.41	0.39	
0.04	0.04	0.04	0.04		0.37	0.32	0.33	0.31	
0.03	0.04	0.04	0.04		0.31	0.29	0.29	0.29	
0.04	0.04	0.04	0.04		0.29	0.29	0.28	0.29	
0.03	0.04	0.04	0.04		0.26	0.27	0.26	0.27	
0.03	0.03	0.03	0.03		0.20	0.20	0.20	0.20	
0.03	0.04	0.04	0.04		0.31	0.29	0.29	0.28	
0.03	0.03	0.04	0.04		0.40	0.34	0.38	0.27	
0.03	0.03	0.04	0.04		0.26	0.25	0.26	0.25	
0.04	0.04	0.04	0.04		0.30	0.30	0.29	0.29	
0.03	0.04	0.04	0.04		0.25	0.25	0.25	0.25	
0.03	0.03	0.03	0.03		0.23	0.23	0.24	0.23	
0.03	0.02	0.03	0.02		0.14	0.09	0.14	0.09	
0.03	0.03	0.04	0.04		0.26	0.25	0.26	0.25	
0.02	0.01	0.03	0.01		n.a.	n.a.	n.a.	n.a.	
0.03	0.03	0.03	0.03		0.22	0.21	0.21	0.17	
0.03	0.03	0.03	0.03		0.23	0.20	0.22	0.20	
0.03	0.03	0.03	0.03		0.21	0.22	0.21	0.22	
0.03	0.03	0.03	0.03		0.21	0.20	0.20	0.19	
0.03	0.03	0.03	0.03		0.22	0.21	0.21	0.20	
0.03	0.03	0.03	0.03		0.25	0.26	0.24	0.24	
0.03	0.03	0.03	0.03		0.22	0.22	0.22	0.22	
0.03	0.03	0.03	0.03		0.24	0.22	0.23	0.23	
0.03	0.03	0.03	0.03		0.27	0.24	0.26	0.22	
0.03	0.03	0.03	0.03		0.24	0.23	0.24	0.23	
0.02	0.03	0.04	0.04		0.46	0.34	0.36	0.32	
0.03	0.03	0.04	0.03		0.28	0.25	0.27	0.24	
0.03	0.03	0.03	0.03		0.26	0.25	0.25	0.25	
0.03	0.03	0.03	0.04		0.25	0.25	0.25	0.25	
0.03	0.03	0.03	0.03		0.23	0.23	0.23	0.23	
0.02	0.02	0.03	0.02		0.18	0.15	0.18	0.15	
0.03	0.03	0.03	0.03		0.27	0.25	0.25	0.24	
0.03	0.04	0.04	0.04		0.40	0.37	0.38	0.37	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median	Mean	Mean	Median	Mean	Median	Mean
0.04	0.04	0.04	0.04	0.04	0.33	0.31	0.33	0.31	0.31
0.03	0.03	0.04	0.04	0.04	0.27	0.26	0.28	0.26	0.26
0.03	0.04	0.03	0.04	0.04	0.27	0.25	0.26	0.25	0.25
0.04	0.04	0.04	0.04	0.04	0.26	0.26	0.27	0.27	0.27
0.03	0.03	0.03	0.03	0.03	0.24	0.20	0.24	0.20	0.20
0.03	0.04	0.04	0.04	0.04	0.30	0.29	0.30	0.29	0.29
0.04	0.04	0.05	0.05	0.05	0.49	0.50	0.49	0.50	0.50
0.04	0.04	0.04	0.04	0.04	0.37	0.31	0.34	0.30	0.30
0.03	0.03	0.04	0.04	0.04	0.27	0.24	0.26	0.24	0.24
0.04	0.03	0.04	0.04	0.04	0.33	0.26	0.29	0.26	0.26
0.04	0.03	0.04	0.04	0.04	0.27	0.24	0.27	0.25	0.25
0.03	0.03	0.03	0.03	0.03	0.22	0.19	0.21	0.19	0.19
0.04	0.04	0.04	0.04	0.04	0.34	0.28	0.32	0.28	0.28
0.04	0.04	0.04	0.05	0.05	16.69	0.42	0.40	0.39	0.39
0.04	0.05	0.05	0.05	0.05	0.37	0.37	0.37	0.36	0.36
0.04	0.04	0.04	0.04	0.04	0.27	0.24	0.26	0.23	0.23
0.03	0.03	0.04	0.04	0.04	0.27	0.24	0.26	0.24	0.24
0.03	0.03	0.03	0.03	0.03	0.26	0.24	0.25	0.23	0.23
0.03	0.03	0.03	0.03	0.03	0.22	0.19	0.22	0.19	0.19
0.04	0.04	0.04	0.04	0.04	1.61	0.28	0.30	0.28	0.28
n.a.	0.03	0.04	0.03	0.03	0.35	0.27	0.35	0.20	0.20
0.04	0.04	0.04	0.04	0.04	0.31	0.28	0.31	0.28	0.28
0.04	0.04	0.04	0.04	0.04	0.27	0.23	0.27	0.19	0.19
0.03	0.03	0.04	0.03	0.03	0.29	0.27	0.30	0.27	0.27
0.03	0.04	0.04	0.04	0.04	0.30	0.28	0.30	0.28	0.28
0.04	0.05	0.04	0.05	0.05	0.40	0.33	0.43	0.39	0.39
0.03	0.04	0.04	0.04	0.04	0.31	0.30	0.29	0.29	0.29
0.03	0.04	0.04	0.04	0.04	0.27	0.25	0.27	0.26	0.26
0.04	0.04	0.04	0.04	0.04	0.26	0.24	0.27	0.24	0.24
0.02	0.03	0.03	0.03	0.03	0.20	0.19	0.20	0.19	0.19
0.03	0.04	0.04	0.04	0.04	0.29	0.27	0.29	0.27	0.27
0.01	0.03	0.03	0.04	0.04	0.44	0.39	0.38	0.35	0.35
0.03	0.04	0.04	0.05	0.05	0.38	0.38	0.36	0.37	0.37
0.04	0.05	0.05	0.05	0.05	0.38	0.39	0.38	0.39	0.39
0.04	0.05	0.04	0.05	0.05	0.37	0.38	0.36	0.38	0.38
0.04	0.04	0.04	0.05	0.05	0.34	0.37	0.34	0.37	0.37
0.03	0.03	0.03	0.03	0.03	0.22	0.18	0.22	0.20	0.20
0.03	0.04	0.04	0.05	0.05	0.38	0.38	0.36	0.37	0.37
n.a.	-0.01	0.01	-0.01	-0.01	0.44	0.30	n.a.	n.a.	n.a.
0.03	0.03	0.04	0.04	0.04	0.36	0.35	0.31	0.29	0.29
0.02	0.04	0.02	0.00	0.00	0.33	0.29	0.31	0.26	0.26
0.02	0.03	0.02	0.03	0.03	0.46	0.33	n.a.	n.a.	n.a.

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.02	0.03	0.02	0.03		0.36	0.33	0.32	0.33	
n.a.	n.a.	0.02	0.03		n.a.	n.a.	n.a.	n.a.	
-0.01	0.02	0.02	0.03		0.29	0.21	0.20	0.19	
0.03	0.03	0.03	0.03		0.19	0.17	0.19	0.17	
0.04	0.04	0.04	0.04		0.22	0.18	0.18	0.17	
0.04	0.04	0.04	0.04		0.19	0.18	0.19	0.18	
0.03	0.04	0.03	0.04		0.22	0.21	0.22	0.21	
0.03	0.04	0.03	0.04		0.21	0.19	0.19	0.18	
0.02	0.03	0.03	0.04		0.38	0.36	0.35	0.35	
0.04	0.04	0.04	0.04		0.32	0.30	0.32	0.30	
0.04	0.05	0.04	0.05		0.35	0.35	0.34	0.34	
0.04	0.04	0.04	0.04		0.34	0.33	0.33	0.32	
0.04	0.05	0.04	0.05		0.33	0.36	0.34	0.37	
0.04	0.04	0.04	0.04		0.26	0.29	0.27	0.30	
0.04	0.04	0.04	0.05		0.33	0.33	0.32	0.32	
0.02	0.04	0.04	0.05		0.33	0.32	0.35	0.32	
0.03	0.02	0.03	0.03		0.24	0.21	0.22	0.21	
0.03	0.04	0.03	0.04		0.27	0.26	0.25	0.25	
0.03	0.03	0.03	0.04		0.26	0.21	0.25	0.21	
0.03	0.03	0.04	0.04		0.23	0.16	0.25	0.25	
0.02	0.03	0.02	0.03		0.21	0.20	0.19	0.20	
0.03	0.03	0.03	0.04		0.26	0.22	0.24	0.22	
0.04	0.05	0.05	0.05		0.48	0.42	n.a.	n.a.	
0.03	0.03	0.05	0.05		0.37	0.36	0.35	0.33	
-0.09	0.03	-0.12	0.04		0.31	0.26	0.27	0.24	
-0.04	0.03	-0.04	0.03		0.27	0.17	0.30	0.22	
0.04	0.04	0.05	0.04		0.32	0.15	0.19	0.12	
0.04	0.03	0.05	0.03		0.20	0.15	0.16	0.14	
0.01	0.04	n.a.	0.04		0.31	0.25	0.27	0.23	
0.01	0.02	0.02	0.02		0.31	0.26	n.a.	n.a.	
n.a.	0.01	0.01	0.02		0.19	0.15	0.18	0.13	
0.03	0.03	0.03	0.03		0.25	0.23	0.25	0.23	
0.04	0.04	0.04	0.04		0.26	0.26	0.26	0.26	
0.03	0.03	0.03	0.03		0.19	0.13	0.19	0.12	
0.02	0.03	0.03	0.03		0.24	0.21	0.24	0.21	
0.02	-0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.02	0.02		0.25	0.22	0.23	0.21	
0.03	0.01	n.a.	n.a.		n.a.	n.a.	n.a.	n.a.	
0.02	0.02	0.04	0.03		0.33	0.35	0.31	0.19	
0.04	0.03	0.03	0.03		0.32	0.18	0.17	0.11	
0.04	0.03	0.04	0.05		0.22	0.11	0.24	0.23	
0.03	0.03	0.04	0.04		0.29	0.23	0.24	0.21	

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable	All		Profitable	All		All	
Mean	Median		Mean	Median		Mean	Median	Mean	Median
0.03	0.02	0.03	0.03	0.02	0.40	0.33	0.36	0.33	0.33
0.03	0.04	0.03	0.04	0.04	0.48	0.42	0.41	0.39	0.39
0.03	0.04	0.04	0.04	0.04	0.34	0.31	0.31	0.29	0.29
0.04	0.05	0.04	0.04	0.05	0.33	0.32	0.32	0.32	0.32
0.04	0.04	0.04	0.04	0.05	0.33	0.30	0.33	0.31	0.31
0.02	0.03	0.03	0.03	0.04	0.28	0.28	0.28	0.29	0.29
0.02	0.04	0.02	0.02	0.04	0.31	0.26	0.28	0.26	0.26
0.03	0.04	0.04	0.04	0.05	0.36	0.32	0.33	0.31	0.31
-0.07	-0.03	-0.02	-0.02	-0.02	0.93	0.49	0.36	0.32	0.32
-0.07	-0.02	-0.03	-0.03	-0.02	1.48	0.27	0.26	0.23	0.23
-0.04	-0.02	-0.03	-0.03	-0.02	0.38	0.24	0.23	0.20	0.20
-0.04	-0.02	-0.02	-0.02	-0.02	0.36	0.24	0.23	0.18	0.18
-0.04	-0.02	-0.01	-0.01	-0.01	0.59	0.24	0.21	0.17	0.17
-0.01	0.00	0.01	0.01	0.00	0.35	0.31	0.27	0.24	0.24
-0.06	-0.02	-0.02	-0.02	-0.02	0.95	0.30	0.26	0.23	0.23
0.01	0.02	0.03	0.03	0.03	0.45	0.38	0.38	0.31	0.31
0.02	0.02	0.03	0.03	0.03	0.42	0.33	0.33	0.31	0.31
0.02	0.03	0.03	0.03	0.03	0.32	0.30	0.31	0.29	0.29
0.02	0.03	0.03	0.03	0.04	0.32	0.31	0.31	0.31	0.31
0.03	0.03	0.03	0.03	0.04	0.28	0.26	0.27	0.26	0.26
0.03	0.03	0.03	0.03	0.04	0.26	0.25	0.25	0.25	0.25
0.02	0.03	0.03	0.03	0.03	0.33	0.29	0.30	0.28	0.28
0.01	0.01	0.02	0.02	0.02	1.08	0.41	n.a.	n.a.	n.a.
0.02	0.03	0.02	0.02	0.03	0.54	0.41	0.37	0.32	0.32
0.04	0.04	0.04	0.04	0.04	0.35	0.28	0.33	0.28	0.28
0.03	0.04	0.04	0.04	0.05	0.47	0.43	0.39	0.37	0.37
0.04	0.05	0.05	0.05	0.05	0.34	0.34	0.33	0.34	0.34
0.04	0.05	0.05	0.05	0.05	0.31	0.32	0.30	0.32	0.32
0.03	0.04	0.04	0.04	0.05	0.39	0.35	0.33	0.33	0.33
-0.02	-0.01	0.01	0.01	n.a.	0.67	0.37	0.35	0.32	0.32
n.a.	0.00	0.01	0.01	n.a.	0.54	0.43	0.36	0.27	0.27
-0.01	-0.01	n.a.	n.a.	-0.01	0.41	0.45	0.39	0.45	0.45
n.a.	0.00	0.01	0.01	0.01	0.35	0.28	0.29	0.25	0.25
0.03	0.03	0.04	0.04	0.04	0.34	0.29	0.32	0.29	0.29
n.a.	0.00	0.01	0.01	0.00	0.48	0.35	0.34	0.28	0.28
-0.02	0.00	0.02	0.02	0.02	0.74	0.46	0.41	0.37	0.37
0.01	0.02	0.02	0.02	0.03	0.52	0.40	0.38	0.38	0.38
0.02	0.03	0.03	0.03	0.04	0.44	0.39	0.35	0.35	0.35
0.02	0.03	0.03	0.03	0.04	0.39	0.34	0.33	0.31	0.31
0.02	0.03	0.03	0.03	0.04	0.35	0.32	0.30	0.29	0.29
0.02	0.03	0.03	0.03	0.04	0.33	0.30	0.28	0.28	0.28
0.01	0.02	0.03	0.03	0.03	0.45	0.37	0.34	0.34	0.34

**Taxation Statistics 2009–10**

**Table COAS2A: Company activity statement ratios\* by fine industry classes and level of sales, 2009–10 income year**

GST to sales ratio					Wages to sales ratio				
All		Profitable			All		Profitable		
Mean	Median	Mean	Median		Mean	Median	Mean	Median	
0.04	0.04	0.05	0.04		0.54	0.45	0.48	0.45	